vehicle accounting

Handbook F-41

1. 31/4:

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U.S. Postal Service
Washington, DC 20260-5211

A. Material Transmitted

This letter transmits a complete revision of Handbook F-41, Vehicle Accounting.

B. Explanation Of Changes

1. **Overall Changes.** Regional Vehicle Services and Districts have been eliminated. All new titles of personnel involved with the VMAS System have been updated. There are two new AIC codes.

2. **Chapter 1.** Section 114.5 is an explanation of property code numbers (PCNs). To obtain new PCNs for new vehicle purchases, contact the New York Postal Data Center (NYPDC) by telephone.

3. **Chapter 2.** Section 212.3 describes the handling of warranty work orders for other than General Motors Corporation (GMC) vehicles. GMC warranty work orders will not be sent to the PDC, but will be processed by the vehicle maintenance facilities (VMF). See Section 521 for more information.

4. **Chapter 3.** Section 346 covers the cut-off date for physical inventories.

5. **Chapter 4.** Section 423.13 discusses the transactions for long life vehicle warranties.

6. **Chapter 5.** Section 522 explains the responsibility of the Vehicle Maintenance Facilities for General Motors Corporation vehicle warranties.

7. **Chapter 6.** Section 631.48 describes new procedures for seizure and forfeiture of vehicles. The new procedure for sale of vehicles is referenced in Section 661. Section 664 explains the procedure for handling disposals as a result of an accident with a third party.

8. **Chapter 7.** Chapter 7 has no special changes but it has been reviewed for any changes in report titles and numbers.

9. **Appendices.** All appendices have been updated to reflect the correct account number and account codes.

C. Superseded Material

This transmittal letter supersedes transmittal letter 6, January 16, 1984.

D. Effective Date

These instructions are effective immediately.

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Reference Index:

Manuals
FMM *Financial Management Manual*
Pub. 41 *Procurement Manual*

Handbooks
AS-701 *Supply Management Microcomputer*
F-1 *Financial Handbook for Post Offices*
F-8 *General Classification of Accounts*
F-16 *Accounts Receivable*
F-29 *General Accounting Procedures*
F-30 *Reconciliations*
F-33 *Centralized Accounts Payable*
F-34 *Decentralized Accounts Payable*
M-28 *VMAS Microcomputer Operating Guide*
PO-701 *Fleet Management*

Abbreviations/Acronyms

AARRS	Automated Accounts Receivable Remittance System
A/C	Account, Account Code
AIC	Account Identifier Code
A/P	Accounting Period
A&PSD	Assets and Payables Systems Division
APMG	Assistant Postmaster General
BA	Budget Authorization
BIC	Budget Index Code
BMC	Bulk Mail Center
BPA	Basic Pricing Agreement
COB	Close of Business
DOD	Data Operations Division
DSD	Delivery Service Department
FAC	Functional Activity Code
FDGM/PM	Field Division General Manager/Postmaster
FEDSTRIP	Federal Standard Requisitioning and Issue Procedures
FMM	Finanacial Management Manual
FY	Fiscal Year
G/A	General Accounting Section
GSA	General Service Administration
IS	Inspection Service
JV	Journal Voucher
LLV	Long Life Vehicle
LOC	Location Code
M/M	Make/Model
MDS	Miscellaneous Disbursements Section
MDV	Make/Model Description and Validation
MSC	Management Sectional Center
MVAS	Motor Vehicle Accounting Section
MVO	Motor Vehicle Operator
MVS	Motor Vehicle Service
OA	Office of Accounting
OFM	Office of Fleet Management
OGA	Other Government Agency
PCN	Property Code Number
PDC	Postal Data Center
PFY	Postal Fiscal Year
PPAS	Personal Property Accounting System
SMDC	Materiel Distribution Center, Somerville
TMDC	Materiel Distribution Center, Topeka
SSN	Social Security Number
USPS	United States Postal Service
VMAS	Vehicle Management Accounting System
VMF	Vehicle Maintenance Facility
VPO	Vehicle Post Office
YTD	Year-to-Date

Chapter 1
Vehicle Management Accounting System (VMAS)

110 Introduction

111 Policy

111.1 Vehicle Accounting. Motor vehicle accounting procedures pertain to capitalization, depreciation, repair, disposal, and maintenance of postal-owned, borrowed, or hired transport and service vehicles (except GSA vehicles used to transport postal employees). Motor vehicles include those used for mail carrying, passengers, bulk transfers, law enforcement, custodial maintenance, ambulances, mobile post offices, scooters, and vehicle auxiliary equipment among others. See Financial Management Manual (FMM), Subchapter 530, for financial policies regarding vehicle accounting.

111.2 Application

111.21 VMAS accounts for operating, repair, and maintenance costs other than driver salaries. Salaries of drivers are charged to the postmaster.

111.22 VMAS covers all transport and service vehicles used by the USPS and operated by postal personnel.

112 Objectives

112.1 Basics. The VMAS accumulates financial operating data and issues reports to management for use in determining the effectiveness of operating and maintaining the vehicle fleet; aids in developing budget estimates; furnishes accounting and statistical data for comparing USPS vehicle costs with contract service costs; and provides operating and maintenance data to evaluate vehicle performance and guide procurement and disposal action.

112.2 Methods

112.21 The transactions affecting vehicle costs are processed using the accrual basis of accounting according to generally accepted accounting principles, approved by the Assistant Postmaster General (APMG), Department of the Controller, as stated in 230 FMM.

112.22 All costs applicable to postal-owned vehicles are charged to the appropriate accounts. Vehicle costs are identified with a V in the functional activity code (FAC) field. Whenever a cost affecting both conventional post office and vehicle activities is incurred, the two elements are separated on the basis of actual costs or an equitable substitute. Cost may be allocated based on square footage (rents and leases) or a percentage of the total amount.

112.23 Vehicle Maintenance Facility (VMF) costs are selected from the regional General Ledger accounts and refined into 46 detail accounts, referred to as account codes.

112.24 Costs incurred (including proportionate share of overhead) for vehicles assigned to vehicle post offices (VPOs) and other government agencies (OGAs) are deducted from gross costs incurred at each VMF so that net costs pertaining solely to the facility's own vehicles can be reported.

112.25 Reports are prepared each accounting period (AP) for VMFs. Reports are by current period and year-to-date (YTD).

112.26 Labor costs for vehicle maintenance personnel are extracted from the normal payroll processing.

113 Responsibilities

113.1 Headquarters

113.11 Finance Group. The Department of the Controller establishes accounting and financial policy and procedures, initiates preparation of Form 1190, *Transmittal of Requirements for Systems Analysis Programming Services*, affecting accounting and financial data, and establishes reporting policies for reports having financial data elements.

113.12 Delivery Services Department. The Office of Fleet Management (OFM), Delivery Services Department, establishes policy for acquisition, maintenance, operation, disposal, service life of vehicles, vehicle reports, and reporting of nonfinancial data.

113.2 Vehicle Maintenance Facilities. A VMF is an equipped repair unit assigned to a post office or operating unit for the purpose of repair and maintenance of postal-owned and emergency vehicles hired by postal personnel with designations of 05 supervisor, 15 regular, 25 substitute, etc. A VMF records cost data and provides source documents for VMAS.

113.3 Vehicle Post Offices. An office or other operating unit where postal-owned or contract vehicles are assigned, but where no postal-operated repair facility is provided, is known as a VPO. VPOs are grouped with parent VMFs by a 3-digit code for maintenance and related programs. VPOs provide the VMFs to which they are organizationally attached with vehicle data for input to the VMAS.

113.4 Postal Data Centers (PDCs)

113.41 The New York PDC will be the center referred to in this manual when only PDC is mentioned.

113.42 The PDC Motor Vehicle Accounting Section, (MVAS), General Accounting Branch, is the organizational unit of the PDC that coordinates the vehicle accounting processes.

113.43 The San Mateo Accounts Payable Branch processes vendor payments associated with vehicle operation and maintenance.

114 Definitions

114.1 Make Model (MM). Make model is a 4-digit numerical code that characterizes vehicles of the U. S. Postal Service (USPS) by description and capacity.

114.2 Location Code (LOC). The LOC is a 3-digit code indicating by the first two digits the facility area and by the third digit whether the user is a VMF, a VPO, or an auxiliary garage. A "0" indicates a repair facility, a "1" indicates an office without a repair facility, and a "2" or higher indicates an auxiliary garage of a VMF.

114.3 Account Code (A/C). The A/C is a more detailed breakdown of a General Ledger account number. The vehicle account codes correspond with and support, either individually or in combination with other account codes, certain General Ledger accounts. Line captions on the various operating reports are supported in a similar manner by underlying A/Cs. Thus, it is possible to make checks and establish proofs each period as to (a) the tie-in of A/Cs with the General Ledger,and (b) the reconciliation of amounts shown on reports with the vehicle A/Cs. Assignment of the numbers provides the VMAS with the capability to prepare several analyses.

114.4 Account Identifier Code (AIC). The AIC is used on the Statement of Account to identify cost to a General Ledger account or accounts. (See Handbook F-1, *Post Office Accounting Procedures*.)

114.5 Property Code Number (PCN). The PCN is a six-digit number assigned to each contract to categorize the specific vehicle types. It is used in the Accounts Payable System to categorize each item of capital equipment during the capitalization and transfer of equipment to the Personal Property Accounting System (PPAS). Refer to Handbooks F-43, *Property Code Numbers* and F-34, *Decentralized Accounts Payable*, for further uses and explanation of PCN.

114.6 Source Document. A document that provides data needed to prepare transactions for processing. There is some coding of source documents to make data entry easier.

120 Acquisition, Transfer, and Disposal Accounting

121 Capitalization

The USPS capitalizes all postal-owned motor vehicles. Vehicles are capitalized in the AP of receipt at the purchase price, less discounts, plus applied freight. The cost of auxiliary equipment (power tailgates, lift gates, etc.) permanently attached to vehicles at time of purchase, or purchased and attached later, is added to the vehicle cost. All equipment attached to a vehicle is capitalized regardless of cost.

122 Depreciation

The USPS depreciates all capitalized vehicles on a straight line basis over the vehicle's estimated service life, after deducting estimated salvage value, beginning in the period of capitalization. The estimated service life multiplied by 13 furnishes the total number of APs that a vehicle is depreciated.

123 Transfer

Vehicles may be transferred between offices and regions. Transfers between offices and regions are not recorded in the motor vehicle General Ledger account. However, changes appear in the VMAS reports.

124 Disposals

124.1 Sales. There is a separation of responsibility between VMF and Office of Finance personnel at the post office level for vehicle sales and payments; VMF personnel negotiate sales, Office of Finance personnel receive and account for funds from sales. (See Section 661).

124.2 VMF. When vehicles reach their time in service, mileage, or repair cost limits, disposal may be considered. When a vehicle is either sold or cannibalized, the accountable VMF through the Office of Finance submits an approved document to the Divisional Manager to adjust NYPDC records. (See Handbook PO-701, *Fleet Management*, 767.5.)

124.3 PDC. Upon vehicle disposal, the capitalization and accumulated depreciation accounts are reversed. The mainframe programs at the PDC mechanically debit or credit the gain or loss account by the difference between the vehicle cost and the accumulated depreciation plus the amount received from the sale. The sale expense is a combination of preparation and outside sale expense (advertising, auctioneer, etc.) (See Handbook F-8, *General Classification of Accounts*, Accounts 17930 and 54630.)

130 Inventory Control

131 Supply Inventories

131.1 Acquisitions

131.11 Materiel Distribution Centers. Inventories acquired by VMFs from materiel distribution centers include automotive parts, supplies, and materials and are requisitioned according to Procurement and Supply Department policy. Value of the inventory is transferred from the materiel distribution center inventory control account to the motor vehicle supplies inventory control account upon shipment.

131.12 Local Purchase. Cash reserves for local purchases may be established at VMFs by postmasters at their own discretion. Postmasters or designee with VMFs may purchase only vehicle parts with cash reserves. They may purchase vehicle parts with both imprest funds and cash reserves. Motor oil purchases paid with cash are not authorized, except in an emergency. Each emergency is handled on a case-by-case basis. (See Handbook F-1, 330).

131.13 FEDSTRIP. FEDSTRIP is a computer-oriented system that relies totally on the use of coded information placed on the ordering form by the requisitioner. The FEDSTRIP system is used for ordering items from selected federal supply schedules. The ordering transaction results in

selection of the desired items from GSA stock, selection of transportation media and routes, and initiation of billing action. The following charts list fund codes that are authorized in connection with vehicle accountability. (See AS-701, *Supply Management*).

FEDSTRIP	Account Number	Description
H	84353	MVS Inventory at Materiel Distribution Centers
K	54242	Research Projects Expensed
M	52172	Office and Medical Supplies
P	86335	Vehicle Auxiliary Equipment
S	84351	VMF Inventory
3	84341	BMC Inventory
4	52151	Vehicle Supplies & Materials
5	52101	Postal Supplies
2	52173	Custodial Supplies

131.2 Records. VMFs are authorized to stock automotive parts, materials, gas, oil, and other supplies required to maintain, repair, and operate the vehicle fleet. VMFs maintain perpetual inventory records of receipt, issue, transfer, cost, and disposition of parts that support the general and subsidiary inventory ledger accounts maintained at the PDC.

131.3 Issues

131.31 Expense Charge. VMF issues from inventory reduce the quantity and value and result in an expense charge against the finance number of the vehicle receiving the supplies or services.

131.32 Pricing. Repair parts and fuel/oil are issued at an average unit price. The recorded inventory purchase price does not reflect freight or cash discount. All items are averaged on the micro-computer. (See micro-computer instructions for more detailed computations.)

131.33 Agency Surcharge. Other agencies pay a surcharge for fuel and oil in addition to the recorded unit price per gallon/quart, when obtained from a VMF. (Example: Cost per gallon $1.21, plus gas surcharge $.15 equals $1.36 per gallon, cost charged other agencies.) Oil surcharge is $.25 per quart. The surcharge is jointly established by Headquarters Office of Fleet Management and the Office of Accounting.

132 Physical Inventories

132.1 Vehicles. An inventory of USPS-owned vehicles is performed each fiscal year at the close of business on the last day of AP 13. Each manager at offices to which postal vehicles are assigned documents and reports discrepancies to the parent Division for action. Each Division must advise the PDC as well as Headquarters OFM and OA of all unreconciled differences. (See 732.192.)

132.2 Operating Supplies

132.21 Fuel and Oil. Gasoline, diesel fuel, and oil inventories are reconciled by the PDC to the end of the AP in which the physical inventory is taken using the dipstick reading of the bulk tank or physical count of the quarts of oil.

132.22 Parts and Material. A physical inventory of parts and materials is conducted annually at the close of business on the last day of the designated accounting period by each VMF.

133 Reconciliation

133.1 Vehicles. The PDC ensures that inventory discrepancies are supported with documentation before adjusting General Ledger accounts. Vehicles that are unaccounted for and presumed lost or missing are reported by the Division offices to the Inspection Service (IS), for investigation. The Division will also notify the NYPDC, OFM, and OA. When IS completes their investigation, the IS will advise the Headquarters OFM, OA, and PDC of any adjustment required to the General Ledger. PDC will proceed to immediately make the required adjustment with this information as support documentation.

133.2 Operating Supplies

133.21 Fuel and Oil. Each VMF manager documents and reports discrepancies between the physical and perpetual inventories to the (a) parent Division; (b) Regional Director of Finance;

and (c) the VMF postmaster. If discrepancies comprise 5% or more of the VMF control account balance, the Division Manager and the Regional Director of Finance initiate corrective action to ensure that inventory controls are properly enforced by VMFs. After ensuring that inventory controls are being enforced, the Division Manager and the Director of Finance will advise the Offices of Accounting and Fleet Management of the need for an adjustment to each region's General Ledger inventory accounts. Headquarters Offices will ensure that corrective steps are being taken to reduce future differences before authorizing general ledger adjustments.

133.22 Parts and Material. Inventory discrepancies reported to the postmaster, the parent Division manager and the Regional Directors of Finance by the VMFs are checked for accuracy and reported to the Offices of Accounting and Fleet Management. When the discrepancies are excessive (more than 5%, + or -), the Division manager and the Regional Director of Finance initiate corrective action. The PDC will be requested to adjust the General Ledger inventory accounts after the Division manager has ensured that corrective steps are being taken to reduce or eliminate future differences.

134 Accounting Control

134.1 Vehicles. Accounting control of vehicles is effected by motor vehicle General Ledger accounts supported by detailed master records maintained at the PDC.

134.2 Supplies. Accounting control of motor vehicle supplies inventory is effected through the use of a General Ledger control account and subsidiary ledger account codes by each VMF.

134.3 Maintenance. Control accounts for repair, maintenance, and operation of vehicles are identified by cost suffix account codes and included in General Ledger accounts on an accrued cost basis according to accepted accounting practice. Formal subsidiary ledgers are maintained. Region-wide vehicle maintenance cost reports are generated and reconciled with the corresponding General Ledger accounts.

134.4 Document Maintenance and Retention

134.41 Supporting documentation for acquisition, transfer, and disposal of vehicles and operating supplies is maintained by the PDC.

134.42 Forms 4503, *Vehicle Delivery Control Sheet*, should be retained for three years after the vehicles recorded thereon have been disposed of.

134.43 Forms 7340-A, *Shipping Instructions for Excess Property--Vehicle*, may be disposed of one year after vehicle is transferred.

134.44 Standard Forms 97A, *Certificate of Release of Motor Vehicle*, may be destroyed three years after disposal of the vehicle.

134.45 Forms 4534, *Inventory Adjustment Record and Parts Transferred Between VMFs*, may be destroyed after three years.

134.46 Physical inventory support documentation should be retained until the next annual physical inventory is reconciled.

140 Vehicle Accounts (See Appendix A)

Vehicle accounts, represented by cost suffixes account codes, will be integrated with the regional General Ledger accounts on an accrued cost basis. Transactions affecting vehicle costs will be identified with both the five-digit General Ledger account number and a two-digit cost suffix code known also as an account code (A/C). This A/C is used to obtain a more detailed breakdown of vehicle costs than that afforded by the General Ledger account classification.

141 Maintenance and Location

The A/Cs are established by OFM. A/Cs are assigned to all account numbers and functions in the VMAS. (See Appendix B.)

142 Subsidiary Ledgers

Vehicle subsidiary ledger accounts, in the form of ACs, are maintained in the PDC and reflected in the VMF cost reports (section 733.14). Costs will be identified by post office, make/model, and vehicle number.

150 Submission Frequencies

This accounting system requires that offices having postal-owned vehicles submit required accounting documents to the PDC weekly, biweekly, or at the end of the A/P. The cutoff is midnight (see Exhibit 150).

Form No.	Title	Reference	VMF/VPO
SF 97A	U.S. Gov't Certificate of Release of a Motor Vehicle	F-41, 721.17, PO-701, 742.33	
1804-B	Postmaster's Certification of Vehicle Hire Service	PO-701, 221.5	A,P,B,W
1804-C	Postmaster's Certification of SDM Equipment Maintenance	PO-701, 221.5	A,P,B,W
4501	Vehicle Procurement & Standards Data	F-41, 721.01	O
4503	Vehicle Delivery Control Sheet	F-41, 721.03	O
4508	Vehicle Maintenance Facility Inventory Order	F-41, 721, F-34, 241.53; PO-701 521.2	
4509	VMF Inventory Purchase	F-41, 721.05	O
4516	Emergency Vehicle Hire Use	PO-701, 221.58	A,P
4523	Damage Claim Certification Hired Vehicle	PO-701, 221.5	A,P
4529	Perpetual Inventory Parts	PO-701, 542.42	O
4534	Inventory Adjustment Record and Parts Transferred Between VMFs	PO-701, 554, F-41, 721.07	O, A, A,P
4541	Order--Invoice for Vehicle Repair (Commercial Work Order)	F-34, 241.51	A,P
4543	Vehicle Maintenance Work Order (Warranty Invoice)	F-41, 721.08, PO-701, 641	O
4564	Postal Vehicle Accident Register	PO-701, 262	O
4567	Commercial Service Station Procurement Record	F-41, 721.07, PO-701, 375.133	O
4570*	Vehicle Time Record	PO-701, 232.2	A,P
4574*	Daily Record of Gasoline, Diesel Fuel, and Motor Oil Issued	PO-701, 373.6, F-41, 721.11	A,P
4587	Repair, Replace and or Dispose of Postal-Owned Vehicle Request	F-41, 721.13, PO-701, 768	O
4594	Vehicle Sales Request & Report	PO-701, 742.3	O
4597	Issuance and Inventory of Tool Kit--Auto Mechanic	PO-701, 561	O
4626	Vehicle Fuel and Motor Oil	F-41, 721.06	O
7334A	Order--Invoice--Voucher	F-41, 721.15, F-33, 231.51	O
7340A	Shipping Instruction for Excess Property--Vehicle	F-41, 721.16, PO--701, 221.63	A,P

Note: Letters in the List column indicate frequency of submission using the following codes:

A,P - Accounting Period
B,W - Biweekly (if needed)
O - On completion - cutoff
W - Weekly
A - Annually
D - Daily

*Friday - Third Week of A,P (Midnight), except at the close of fiscal year, at which time the forms will be cutoff at close of business, week 4

Exhibit 150, Submission Frequencies

Chapter 2
VMF Responsibilities

210 Documentation

211 Description

VMF personnel are responsible for recording all accounting data resulting from the operation of a VMF. This chapter summarizes VMF procedures.

212 Vehicle Maintenance Work Order

212.1 Description

212.11 Form 4543

212.111 Use. Form 4543 is a comprehensive record of the labor and parts used to keep USPS vehicles operational.

212.112 Numbering. Work orders are issued serially by the VMF starting with the Number 0001 at the beginning of the postal fiscal year (PFY). If the number should reach 9999 before the close of the year, the numbering starts again with 0001 and continues to the close of the fiscal year.

212.113 Work Order Prefixes. Auxiliary garages will be assigned a numeric location code, for example, 212, 213, 214, etc. If the auxiliary garage is physically located at a VPO, the prefix numbering would be the same. Each auxiliary garage will have an alpha prefix assigned to its work orders.

212.12 Preparation. The vehicle maintenance analyst, lead mechanic, body and fender repairman, painter, mechanic, junior mechanic, or garageman assigned to each work order will record all repair labor in its smallest increment. The stockroom clerk or other designated employees will record the repair parts cost.

212.13 Parts. Repair parts are obtained through local cash purchases, Basic Pricing Agreements (BPAs), national purchase contracts, FEDSTRIP and Materiel Distribution Center, Topeka (TMDC). Parts may also be transferred between VMFs.

212.14 Labor. The cost of labor is mechanically generated from payroll processing.

212.15 Designations. The designation for mechanics is 151; garagemen, 152; clerks, 153; and supervisors, 053.

212.2 Accounting Data. The work order transactions will mechanically credit account 14351 and debit account 52150 regardless of the source of the purchase. If the inventory has been properly recorded, the correct unit cost is available for computation of the total cost per work order.

212.21 Clerks. The hours worked by a clerk are not entered on a work order. The payroll cost is charged to account code 63. This charge becomes part of the overhead cost on a VMF Cost Report.

212.22 Supervisors. If no work was performed on a vehicle, hours worked by a supervisor are charged to account code 61. Hours actually worked on a vehicle are charged to direct labor A/C 22.

212.3 Warranty Work Orders

212.31 Submission. The VMF will submit warranty invoices for other than General Motors Corporation vehicles to the PDC for billing purposes only. Any other required manufacturer's documentation should be submitted too. For warranty procedures on GM vehicles, see subchapter 520, Warranty Procedures.

212.32 Legible Copies. Legible copies of the work orders and supporting papers must be prepared for submission to the manufacturer. If necessary, send the original of the form received.

The manufacturer must be able to evaluate the claim before making payment. Unreadable copies cannot be evaluated.

212.33 Warranty Invoices. Warranty invoices must be received by the manufacturer within 60 days of the completion of the repair. Therefore it is important that the necessary documents that are to be processed by the PDC be forwarded to the manufacturer immediately upon completion of the warranty invoice. The PDC supervisor should advise the Division manager if a VMF is habitually late in submitting warranty documents.

212.4 Micro Versus PDC Work Order List

212.41 The work order listing produced by the microcomputer provides different information than the PDC produced listing.

Micro	PDC
Parts Costs	•
Work Hours	•
Work Order Number	•
Vehicle Number	•
Finance Number	•
Social Security Number	•
Region Code (vehicle)	•
Account Code	•
Location Code (vehicle)	
Part Number	
Quantity	
Type Transaction	
Component Code	
Craft Code	
Maintenance Code	
Region Code (employee)	
Location Code (employee)	

212.42 The VMF manager uses these additional codes produced by the micro to manage the hours, costs, and components used or determine if some repairs are excessive. The PDC listing produced shows computed accident cost and missing work order numbers.

213 Accrued Leave Ratio/Variance

213.1 Computation of Estimated Accrued Leave Ratio. Estimated accrued leave will be used each A/P in calculating average hourly rates by applying the leave ratio at the end of each year.

$$\frac{\text{A C } 51143.141 + \text{A C } 51145.141}{\text{A C } 51101.141 + \text{A C } 51102.141} = \text{Est. Accrued Leave Ratio}$$

213.2 Computation of Variance. The difference between the total cost of accounts 51143.141 and 51145.141 and the estimated accrued leave will be mechanically charged to account code 93 by the computer as leave variance.

214 Excessive Undistributed Labor

If the undistributed labor cost appears to be unreasonable over an extended period of time, representatives of the regional directors of finance and division managers will initiate action to find the cause and recommend remedial action to the VMF.

215 Overhead Distribution

Each A/P, a service charge of $5 from total overhead will be charged to each vehicle not assigned to a VMF. The remaining overhead balance will be prorated according to the following formula:

$$\text{Rate} = \frac{\text{A C } (\ + 62 + 63 + 64 + 65 + 66 + 67 + 68 + 69 + 70 + 71 + 72 + 73}{\text{A C } 22 + 23 + 24 + 25 + 26 + 27 + 28 + 29 + 30 + 37 + 38 + 39}$$

Overhead Charged to VPO = Rate X parts and labor cost of any work order to any VPO with the following ACs: 22, 23, 24, 25, 26, 28, 29, 30, 37, 38, 39.

216 Parts Journal Vouchers

216.1 JV752.0 and JV753.0. JV752.0 is the mechanically produced journal voucher from the parts and materials transactions. The Motor Vehicle Accounting Section (MVAS) will determine that JV752.0 and the total of the work order listing agree before forwarding to General Accounting (G/A) Section. JV753.0 is a manually produced JV prepared from VMAS transactions for the VMF to VMF Transfers on Form 4534.

216.2 Forms Disposition. All forms submitted to the PDC are filed by A/P and by location within region. (For explanation of forms, see Appendix G.)

217 Scheduled Maintenance

217.1 Scheduled and Unscheduled Services. All L, A, B, & C service is scheduled maintenance. It must be reported with A/C 22. All other repairs, road calls, tag repairs, and accident repairs are unscheduled.

217.2 Other Services

217.21 Another VMF. Work order charges to another VMF within the region or a VPO served by another VMF within the region are reflected as a cost decrease on the VMF cost report for the facility doing the work. These charges appear on the last lines of the cost report.

217.22 Contract Vehicles. Emergency repairs done on contract vehicles are coded by the VMF to A/C 42. If contractor is to be billed for repairs, the vehicle type, name of contractor, contractor's number and address will be added to the body of the work order. The work order will be endorsed "Emergency Service for Contractor" and submitted to the PDC for billing. If contractor is not to be billed, the form should be endorsed "Do Not Bill Contractor".

217.23 Railroad Equipment. Repairs made to railroad equipment must be identified as such, and Form 4543 will be endorsed "Chargeable To Account 53147". The VMF will submit these forms for journal entry preparation by the PDC.

217.24 VPOs. Parts and materials issued to VPOs for repair purposes will be recorded by the VMF on the work order, Form 4543, and recorded by the VMF as an issue to the VPO vehicle.

220 Bulk Fuel and Oil

221 Tanks

Tanks are established with the processing of a purchase order. The PDC should be advised when new tanks or new facilities are being proposed. A tank normally requires filling to avoid shifting or rising from the designated space. Therefore, a new tank or facility requires a new purchase entry. New facility contracts must show this purchase separately from the cost of installing the garage.

222 Form 4574, Daily Record of Gasoline, Diesel Fuel and Motor Oil Issued

222.1 Fuels

222.11 Recording Fuel Use. Form 4574 is used to record the individual issues of gasoline, diesel fuel, or motor oil to each vehicle and to record beginning and ending pump readings. (See 720i). The data is transacted as an Option 07 Bulk Fuel issue on the micro-computer. (See VMAS Micro-Computer Operating Guide).

222.12 Gas. VMF gasoline tanks are numbered from 01 to 29, excluding those designated for diesel fuel. VPO tanks are numbered from 30 and above.

222.13 Gasohol. There are no designated gasohol tanks. Gasohol usage is captured with the bulk fuel and oil or credit card programs which selects the account code for gasohol.

222.14 Diesel Fuel. Diesel Fuel tanks can range from 01 to 29, excluding those designated for gas.

222.15 Other Fuels. Compressed gas is currently being tested by the USPS. Tanks will be assigned for other fuel to be tested by the USPS when necessary.

222.2 Motor Oil. Motor oil is recorded in Tank Number 00 for each installation authorized to have oil inventory.

223 Dipstick Reading

Dipstick readings are furnished to the PDC upon request for each tank by Option 07, Bulk Issues, Option 5, Dipstick. This figure is used at the PDC to reconcile the total inventory volume and the inventory value on the records of the VMF. (See 316.) Readings should be taken after close-out of issues for the current period.

224 Other Vehicles

224.1 Vehicle Hire Expenses. When gasoline, diesel fuel, or motor oil is issued to a contract vehicle, a separate Form 4574 will be maintained (see 720i). The coded contract account numbers are recorded in each transaction. These account number codes will enable the PDC to charge the appropriate vehicle contract General Ledger account number.

224.2 Processing by St. Louis PDC. A file is provided for the vehicle hire report during the production of the bulk fuel and oil report. This file will be sent to St. Louis to be included in the vehicle hire centralized process. The vehicle hire expense account is to be charged for the cost of fuel and oil when it is not paid by the contractor and is issued from a bulk facility.

224.3 Other Government Agencies. Gasoline, diesel fuel, and motor oil issued to OGAs are recorded with Option 07 selecting fuel line Option 1. A summary of these issues will appear on the Bulk Fuel and Oil Inventory Report. Form 1903-D will be prepared from original and compared with the computer listing. With the support papers received from the VMFs, the PDC will forward three copies of Form 1903-D to the appropriate agencies' disbursing offices. Two copies of each billing will be retained - one for G A and one for MVAS.

230 Commercial Services

231 Purchases

Using Form 4541, 7334, cash, or credit cards, VMFs and VPOs will purchase supplies and services from commercial garages. All purchases on Forms 4541 and 7334 must be supported by a contract executed locally.

232 Commercial Work Orders

A VMF will issue a commercial work order for required maintenance on USPS vehicles if the cost of transporting to and repairing vehicles at a VMF would prove uneconomical. (See Handbook PO-701, 332.2, for the criteria for issuing a commercial work order, and Handbook F-34, *Decentralized Accounts Payable*, 240, for the PDC processing instruction for Form 4541.)

233 Parts Furnished by VMF

If a commercial garage does not have a part, a VMF may furnish the part to get the vehicle repaired and back in service. When the part is furnished, the stockroom clerk should write in bold print across the work order "Parts Furnished by VMF". Only the cost of labor will be mechanically charged to Account 54543 on work orders so marked.

234 Motor Oil

Oil purchased from a commercial service station is recorded as a separate transaction. The transaction is similar to the oil transaction prepared for bulk inventory oil. The A/C code for motor oil issued from commercial service station is 36.

235 Vehicles Assigned to Another Region

235.1 Coding. When a vehicle belonging to another region is sent to a commercial garage for repairs, Form 4541 (see Handbook F-34, 241-251) is forwarded to the post office where the vehicle is assigned for coding. The post office forwards the coded form to the San Mateo PDC for payment.

235.2 Distributing Charges. During the cost report processing, the proper charges are distributed without manual intervention. Costs associated with a vehicle number will be charged to the vehicle finance number. Other costs are distributed by account number and finance number.

240 Credit Card Purchases

241 Procurement Procedures

Offices using credit cards to purchase fuel, oil, and other services should follow the procedures furnished by procurement.

242 Accounts Payable

242.1 General. Account distribution and processing of credit card data will be accomplished by the Accounts Payable Credit Card System. The listing produced from credit card transactions will show the total amount accrued.

242.2 Reconciliation. The credit card listing is reconciled by Accounts Payable. After making corrections and necessary adjustments, the branch will furnish MVAS a copy of the corrected report showing the gross amount accrued and net amount payable for fuel, oil, and repairs. The net amount will appear in the vehicle cost reports as operating supplies expense from commercial garage. Transaction 04 is the credit card fuel and oil purchases transaction.

242.3 Verification. MVAS will use the report for verifying fuel, motor oil, and repairs expense on VMF cost reports and other operating reports.

243 Fuel and Motor Oil

Purchases of fuel and motor oil from commercial service stations are charged directly to Expense Account Number 52151. The AACs are 33 for gasoline and 36 for motor oil.

244 State Gasoline Tax

The USPS is exempt from state gasoline taxes in some states. In processing credit card purchases from vendors located in states where the USPS is exempt, Miscellaneous Disbursement Section (MDS) will reduce the amount payable by an amount equal to the gallons purchased, multiplied by the appropriate state tax per gallon. The computation will be performed in the Accounts Payable System.

245 Form 4567, Commercial Service Station Procurement Record

The credit card supplies and services purchases are entered on the reverse side of Form 4567 by vehicle number (see 720g).

246 Contract Vehicles

246.1 Fuel and Motor Oil. Fuel and motor oil for contract vehicles may be purchased with the credit card issued to the installation if the contract so states. A separate Form 4567 should be maintained for contract vehicles. (See Handbook PO-701, 375.222).

246.2 Vehicle Hire Report. A mechanically generated Journal Voucher 7571 will be created by the accounts payable system debiting account 52459 along with a vehicle hire transfer record. MDS will submit this record to St. Louis for entry to the Vehicle Hire Report.

250 Vehicle Use

It is important to keep usage figures correct. (See Appendix H, Schedule of Vehicle Reports.) Surveys must determine whether:

a. Full service requirement is met with the minimum number of postal-owned and hired vehicles and other contractual services;

b. Required service is provided with the fewest possible vehicle hours used and miles operated;

c. All vehicle usage is integrated to the maximum extent to avoid duplication and overlapping of service;

d. Requested service is justified by volume and need.

260 Transactions (see Appendix I)

261 Submission

The schedule of transmission is prepared by each Division with the concurrence of the PDC. All deviations should be cleared with customer support at the PDC.

262 Rejected Transactions

During the initial processing by the PDC, transactions that do not meet certain edit criteria are rejected. The rejected transactions, which will appear on the Rejected Transaction Report, must be reviewed by the VMFs and resubmitted where

necessary. Some transactions are rejected due to unprocessed new vehicle purchases. The PDC must process all Forms 4503 on hand at the close of the A/P to minimize these rejections.

Chapter 3
VMF Inventories

310 General Rules

311 Responsibilities

311.1 VMF. VMFs maintain inventories of automotive parts, materials, fuel, oil and other supplies required to maintain, repair, and operate the postal-owned vehicle fleet.

311.2 VPO. VPOs are authorized to maintain inventories of fuel and motor oil. Parts and material inventories are not authorized for VPOs. Parts needed to repair VPO vehicles will be issued by the VMF or provided by a service contract from a commercial garage.

311.3 PDC. The PDC maintains a computerized inventory of gasoline, diesel fuel, motor oil, repair parts and materials. The YTD balance for purchases, transfers, issues, inventory adjustments and inventory write-offs is cumulative from the beginning of the year. The balance on hand is the same for current period and YTD.

312 Source Documents and Records

312.1 Purchase Documents. The source documents for purchases of VMF inventories are Forms 4508, 4984, 7334, and SF 344. Form 4509 is used to record individual fuel and oil deliveries purchased under a BPA. They are prepared by the VMF and processed according to the instructions published with the form (see 720d and Appendix G for description and preparation of forms).

312.2 Inventory Records. The records used for VMF inventories are Forms 4534, 4543, 4574, 4626, and the BPA Call Register. Form 4626, *Vehicle Fuel and Motor Oil Purchase Record*, and the BPA Registers are maintained by the VMF stock clerk on all orders placed and received. The registers are not submitted to the PDC but they are helpful in the reconciliation of the purchases reported during any period (see 720k for description of forms).

313 Journal Voucher Impact

Vehicle accounting has been assigned certain Journal Vouchers to record the purchase, transfer, and disposal/issue of inventories and vehicles. The Journal Vouchers that impact inventories are JVs 110.0, 213.722.0, 219.0, 411.0, 744.0, 751.0, 752.0, 753.0, 754.0, 754.1, 757.0, and 790.0. Nonstandard Journal Vouchers can be used by Accounts Payable or General Accounting Branch to adjust a prior period Journal Voucher. Therefore, if a nonstandard Journal Voucher impacts any A/P report, obtain a copy for the reconciliation process (see Appendix F for description of Journal Vouchers).

314 Incidental Record Keeping

314.1 Determining Unit Cost. Average unit price is determined for all inventory items by the microcomputer programs (see VMAS Microcomputer Operators Guide). To compute manually:

a. Add balance on hand to purchases for both quantity and dollars.

b. Divide dollars by quantity for average unit price.

314.2 Discounts and Freight. VMFs do not record freight or applicable discounts in their office documentation. Records maintained by the PDC will reflect discounts taken and freight applied.

314.3 Obsolete Parts. Obsolete parts left from a type of vehicle which is no longer in service are sometimes exchanged for new parts usable in the current fleet. The VMF can exchange these parts with local vendors. This procedure causes loss to the USPS but it is more advantageous than

disposing of the obsolete parts as scrap. (See PO-701, 542.7.) VMF's should take advantage of the Model Advisory Council Newsletter or the VMAS Bulletin Board to advise other VMFs of the available parts.

314.4 Form 4534. The stock clerk will prepare Form 4534 in duplicate. The items removed from inventory are listed on the form in the short column (loss). Items received in exchange are listed in the over column (gain). The short and over columns are totaled.

315 Reconciliation

315.1 Worksheets. Worksheets for use in performing reconciliation of the vehicle repair parts, fuel, and oil inventories should be prepared manually or mechanically by the Motor Vehicle Section of the New York PDC. Reconciliations are performed after the physical inventory has been taken as required by the Department of the Controller or if requested by the PDC supervisor, the Division, or OFM.

315.2 Reconciliation. The supervisor will review the reconciliation sheets to assure that all items have been included and advise the Asset & Payables Systems Division of differences not reconciled.

315.3 Preparation

315.31 Worksheet 1 (General Ledger). (See Exhibit 315.)

a. Bring totals forward from prior period.

b. From General Ledger pick up Journal Voucher amounts for current period.

c. Beginning balance is ending balance from prior period, Line-1.

d. Purchase Journal Vouchers are:

411.0, (AIC 614-Cash), Line 2;
213.0 722.0 (BPA), Line 3;
213.0 722.0 (7334),Line 4;
213.0 722.0 (4508), Line 5; and,
213.0 722.0 (4509), Line 6.

e. Transfer In - Journal Voucher JV790.0, Materiel Distribution Center, Topeka (TMDC), Line 10.

f. Transfer In - JV724.0, GSA, FEDSTRIP, St. Louis PDC, Line 9.

g. Transfers In - JV753.0, VMF Line 11.

h. Transfers Out - JV753.0 VMF Line 14.

i. Issues - JV751.0 and 752.0 Line 13.

j. Obsolete Inventory Write-Off - JV754.1 Line 15.

k. Physical Inventories - JV754.0 Line 15.

315.32 Nonstandard Journal Vouchers should not be used in adjusting inventory accounts. Nonstandard journal vouchers, however, may be used in General Accounting Section to close out the fiscal year. These journal entries will be reversed during the following period.

315.33 After totaling all lines, compare reconciliation sheet with the National Trial Balance. If totals for each inventory account category do not agree, check for adjusting journal vouchers and/or FY closeout journal vouchers. The worksheet column for Inventory Status amounts should then be prepared as follows:

315.343 Worksheet 1: Inventory Status (see Exhibit 315).

a. Enter the total for cash purchases (parts).

b. Enter non cash (parts) BPA, 7334 and 4508.

c. Enter non cash (fuel) 4509.

d. Enter GSA transfers.

e. Enter WASC transfers.

f. Enter VMF transfers.

g. Enter positive adjustments for parts and or fuel.

h. Enter issues parts and and summarized fuel totals.

i. Enter transfer-out parts.

315.35 If there is a difference between an Inventory Status category and G/L journal voucher amount, The PDC Motor Vehicle Unit will re-

search these differences to determine the cause. Unprocessed receipts will normally be the reason for differences. However, research will reveal the true cause and appropriate corrections can be made.

315.36 If adjustments are needed, indicate the amounts in the Adjustment column.

315.37 After a physical inventory has been taken, the reconciliation process is expanded more. Time permitting, all outstanding purchases will be added to the reconciliation worksheet as well as any other adjustment amount that was revealed in the research. If there remains a difference after these adjustments have been added, the MVS supervisor will report inventory differences of each VMF to the Division Manager, the Regional Director of Finance, and the postmaster in the following format:

VMF Name	Inventory Per		
	Inv Stat Report	Microcomputer Inventory	Physical Count

315.38 The Regional Director of Finance and the Divisional Manager will review the above schedule to determine if there are excessive disparities among the different inventory balances summarized above for each VMF. Where disparities exist, these representatives should find the cause and correct them.

315.39 Adjustments to inventory are to be entered on JV754.0. The adjustment can be a credit (reduction) or a debit (increase) to account 14351.044 and account 52240.

315.4 General Ledger Accounts

a. Beginning Inventory	14351.001
b. Purchases	14351.042
c. Materiel Distribution Center	14351.063
d. FEDSTRIP	14351.063
e. VMF to VMF (Transfer From)	14351.063
f. VMF to VMF (Transfer to)	14351.064
g. Issues	14351.040
h. Inventory Adjustments	14351.044
i. Inventory Writeoffs	14351.047

Note: Never adjust beginning inventory.

316 Distribution of Report

See Appendix H.

317 Purchases

317.1 BPA Authority

317.11 Description. Postmasters make local purchases on a charge account basis by using Basic Pricing Agreements (BPAs). These purchases are paid by the San Mateo PDC. BPAs are authorized when supplies or services are generally purchased locally but the exact items, quantities, and delivery requirements vary and are not known in advance. This authorization is not used if monthly purchases are below $150.

317.12 Minor Adjustments. To avoid numerous minor adjustments and to simplify the procedure, interim adjustments to inventory items of $5 or less discovered during an A/P reconciliation will not be adjusted. All adjustments will be made when a physical inventory is taken.

317.2 Local Cash Purchases. Only postmasters having VMFs or their designee may make local cash purchases of vehicle parts and place these parts in inventory. (VPOs should make local cash purchases under the commercial work order procedures, if the purchases involve the VPO fleet.) Limitations of the dollar amount are those prescribed in Handbook F-1, 712.

317.3 Cash Reserves. A cash reserve custodian may be established at the VMF if the Division Manager believes it would be in the best interest of the postal service and the VMF's operation. Items that can be paid by this custodian are limited only by the Division Manager.

317.4 Miscellaneous Supplies & Services. Custodial supplies, postal supplies and materials, custodial services, and repairs to office equipment will not be entered in the inventory accounts. These are expense items and should never be part of the vehicle repair parts and material account.

317.5 Price Adjustments - Bulk Fuel and Oil. Price adjustments may be necessary for fuel deliveries added to the inventory with an estimated unit cost. When the actual invoice is received, an adjustment is made for the difference between the estimated cost and the actual cost. These adjustments are part of the Accounts Payable process.

318 Vehicle Repair Parts Ordered

318.1 Materiel Distribution Center Topeka. When VMFs order repair parts from TMDC, the cost appears on JV790.0. Each A.P. the TMDC will furnish a detailed JV file to the NYPDC based on region code. These parts are recorded as part of the VMF's inventory.

318.2 FEDSTRIP. All VMFs are authorized FEDSTRIP ordering offices. Purchases are reflected on JV219.0 each A.P. The PDC mechanically records the cost of the parts into inventory. Since the entry in the fuel and oil report is immediate, reconcile each report each period.

318.3 National Contracts. The OFM has written favorable national contracts on repair parts that can be ordered by the VMFs. Form 4508, *Vehicle Maintenance Facility Inventory Order*, is used to order repair parts against these national contracts.

320 Vehicle Repair Parts Transferred

Vehicle repair parts may be transferred between VMFs. See JV753.0 for account numbers used on the JV. Form 4534 must be used to record the parts transferred.

330 Issues From Inventory

Form 4543, *Vehicle Maintenance Work Order*, and Form 4574, *Daily Record of Gasoline, Diesel Fuel, and Motor Oil Issued*, are used by VMFs to record the issue of parts, material, gasoline, diesel fuel, and motor oil. If a purchase has been recorded in account 84351.007, AIC 614, FEDSTRIP or WASC, it will be issued on one of the forms cited.

331 Bulk Issues

Bulk issues are priced by the computer at an average unit cost for each VMF tank.

	Beg. Inv.	Unit Cost	Purchases	Unit Cost	Avg. Unit Cost
Oil (qts)	1000.0	1.37800	500	1.45200	1.40300
Gas (gal)	1000.0	1.43800	1000.0	1.43000	1.43200
Diesel Fuel	1000.0	1.23700	8000.0	1.24300	1.25100

332 Issue Adjustment

When the on-hand quantity and cost are showing a negative balance, the receipt of a new purchase will result in the lowering or raising of the unit cost. If a negative balance appears, the MVAS will review prior periods for possible errors. See the following example:

Beg. Inv.	(3376) 70349	=	(2374.98224)
Purchase or Adj.	3937 81798	=	3220.35000
On Hand	561 1.50690	=	845.36776
Issues	552 1.50690	=	831.80
Average Unit Cost	552 .76074	=	419.92848
Adj. for Ledger			$411.87
DR A.C 52150	411.87		
CR A.C 14351.044			411.87

333 Vehicle Hire Expense - Repairs

333.1 Contractor Responsibility. Contractors are obligated to furnish vehicles in good repair and arrange for commercial concerns to make repairs when needed to keep the vehicle in safe operating condition. However, in an emergency, the VMF may repair a contractor's vehicle. Some contracts require that the USPS furnish fuel and oil, whereas other contracts include these supplies.

333.2 New York PDC. The NYPDC mechanically produces JV757.0, *Vehicle Hire Expense*, showing repairs or supplies used for the contract vehicle. A transfer file is created during the processing of JV757.0. The file is submitted to the St. Louis PDC for entry into the Vehicle Hire Report.

333.3 St. Louis PDC. St. Louis may offset the cost of repairs for vehicle hire against a payment to the contractor. If no payment has been made or no payment is planned in the immediate future, the St. Louis PDC will bill the contractor. Billing will be at the applicable hourly rate for labor, including travel to and from the point of breakdown, and the actual cost of parts plus 10 percent handling charge.

334 Other Government Agencies

OGA vehicle repairs by a VMF are invoiced and submitted to the agency for payment.

340 Physical Inventories

341 General

A VMF will facilitate the physical inventory process by posting all receipts, transfers, and issues. Then the counting team starts the count with the first stock location and continues until all have been counted. Systems compliance personnel reporting to the Division Controllers should observe and perform spot checks of the physical inventory.

341.1 Location Audit. A location audit should be conducted before actual counting begins. This should not be a count but a determination that parts are placed in proper bins and are not comingled.

341.2 Suspension of Movement of Stock. Suspend or monitor closely movement of stock to facilitate the counting of inventory. Include inventory housed at auxiliary garage or mobile equipment repair facilities in the count.

342 Parts and Material

The Office of Accounting, Asset and Payables Systems Division schedules physical inventories of parts and material annually for each VMF with the concurrence of the Office of Fleet Management. The NYPDC reconciles the physical inventory to the General Ledger no later than two periods following the physical count. The RPMG of Finance may schedule physical count more often.

343 Fuel and Motor Oil

Physical inventories of fuel and oil are taken each A P at the close of business. The dipstick reading for each tank should be recorded and appear on the physical inventory report that is submitted to the PDC. All tanks assigned to the VMF and the VPOs are included. (The person taking dipstick readings should be thoroughly trained to perform the function properly). If the entry is missing from the report, advise the Division Manager and request that a reconciliation be performed to determine what the reading should have been at the time of the physical count.

344 Inventory Adjustments

The VMF manager and the storekeeper should investigate and reconcile differences between microcomputer recorded balance and the physical count before the difference report is developed. The VMF manager must insure that a "Before Inventory" and "After Inventory" figure is recorded. The difference between the physical count and the reconciled general ledger will be adjusted on JV754.0 (see Appendix F p. 3). The PDC must obtain the concurrence of the IS, OFM, and OA offices prior to the manual adjustment. All outstanding purchases and errors in recording must be resolved before an adjustment is made.

345 Stock Held by a VPO

The VMF summary on the Inventory Status Report should include inventory held by any VPO assigned to the VMF.

346 Cut-off Date

The cut-off date for the physical inventory will be established with the agreement of the OFM, OA and IS.

350 Perpetual Inventories

351 Minor Adjustments

The VMFs are constantly replenishing stock. When a part has reached its reorder point, it should be physically counted. The total should agree with the microcomputer inventory. If not, the VMF manager should investigate the difference. The Manager's action at the conclusion of the investigation will depend on the result of the investigation.

352 Exchange of Obsolete Parts

The practice of exchanging obsolete parts for newer ones is common. It is more advantageous to relieve the inventory in this manner than to sell the obsolete parts as scrap. However, if the parts are to be written off, the VMFs will submit Form 4534 and the PDC will prepare a manual journal voucher using account 14351.047, contra 52250. (See Appendix F p. 3.)

360 Returned Stock

361 Returned to Stock

Normally when parts are issued, they are placed on a vehicle. However, some items might be returned to stock. These should be added back to the micro-computer inventory at the issued cost as an adjustment.

362 Returned to Vendors

If parts are defective or do not fit the purchase order description, they may be returned to vendors for credit. The vendor issues a credit memo to the VMF.

AP 3 FY 88
VMF NAME HARRISBURG, PA
REGION CODE 2 VMF CODE 080 FINANCE NO 41-3484

Description	Invent Status	JV	Gen Ledger	Difference	Unprocessed	Adjustments
ADD TO INVENTORY						
Purchases:						
Cash (Parts)	7,649.00	JV 411	5,825.36	1,823.64	0.00	1,823.64
Non Cash (Parts)						
BPA	4,101.83					
7334	0.00					
4508	4,887.69					
Non Cash (Fuel)						
4509	16,961.66					
Total Non Cash	25,951.18	JV 722	22,599.60	3,351.58	0.00	3,351.58
Transf In (Parts):						
GSA	0.00	JV 724	0.00	0.00	0.00	0.00
WASC	696.02	JV 790	1,071.90	(375.88)	0.00	(375.88)
VMF	66.87	JV 753	1,752.27	(1,685.40)	0.00	(1,685.40)
Positive Adjust:						
Parts	88.03	JV XXX	0.00	88.03	0.00	88.03
Fuel	0.00	JV XXX	0.00	0.00	0.00	0.00
Tot Add to Invent:	**34,451.10**		**31,249.13**	**3,201.97**	**0.00**	**3,201.97**
SUBTR FROM INVENTORY						
Issues:						
Parts	20,476.94	JV 752	20,476.94	0.00	0.00	0.00
Fuel	11,938.92	JV 751	11,913.88	25.04	0.00	25.04
Transf Out (Parts):	**1,885.43**	**JV 753**	**185.06**	**1,700.37**	**0.00**	**1,700.37**
Negative Adjust:						
Parts	164.01	JV XXX	0.00	164.01	0.00	164.01
Fuel	0.00	JV XXX	0.00	0.00	0.00	0.00
Tot Subtr from Invent	**34,465.30**		**32,575.88**	**1,889.42**	**0.00**	**1,889.42**
AP INVENT BAL	(14.20)		(1,326.75)	1,312.55	0.00	1,312.55
BEG INVENT BAL	0.00					
END INVENT	(14.20)					

Exhibit 315, Account 14351 Reconciliation

Chapter 4
Special Instruction On Income And Expense - Accounts Receivable

410 Income and Expense

411 Income

Income under vehicle accounting is the reimbursement received for material, supplies, and services furnished government agencies, warranties, sale of obsolete parts and insurance claims for damages to vehicles that cannot be repaired. The proceeds will be used to reduce the applicable expense account of the VMF. (See JV entries in Appendix F). Funds received from the sale of vehicles and insurance claims are used to determine the gain or loss on the vehicle's disposal. (See JV771.0, Appendix F.)

412 Expense

Purchases made and charged to inventory account 84351.008.9 and 14351.042 will be placed in inventory. All other purchases are charged to the appropriate expense account (5----). Items placed in inventory are expensed at the time of issue on Form 4543 or 4574. Salaries and fringe benefits expenses are allocated through the processing of Form 4543 data. Other entries affecting expense accounts will be furnished to the PDC vehicle accountant from the units originating the transactions.

420 Cash

421 No Cash Accounts

No separate cash accounts will be maintained for vehicle service transactions. All collections for sales of vehicles, supplies, obsolete parts, warranties, or collections from employees will be recorded in the cash accounts of the region's uniform system of accounts. The offsetting credit will be to the accounts receivable.

422 Cash Entries

If a sale is for cash, check or money order, make the following entries:

a. For sale of vehicles:

Dr.	Cash		
	Cr	54965	Reimbursements-Collections from Sale of property--Motor Vehicles

b. For vehicle services, supplies, unserviceable items, and damage to mail truck:

Dr.	Cash		
	Cr	52953	Revenues from Reimbursements-U.S. Gov't Agencies
	Cr	52955	Revenues from Reimbursements-Other
	Cr	54913	Revenues from Reimbursements-Damage to Vehicles Under the Control of USPS

c. Long Life Vehicle (LLV) Warranty

Dr.	Cash		
	Cr	52951	Revenues from Reimbursements--Nationwide Warranty

423 Accounts Receivable

423.1 General

423.11 Sale of Vehicles. Receipts from the sale of vehicles will be recorded in AIC 154 on the postmaster statements of account. The PDC will compare the total for each VMF with the amount that appears on the SF 97A(s), US Gov't Certificate of Release of a Motor Vehicle, submitted by each VMF. If there is a difference, the PDC will attempt to resolve it by reviewing the 97As re-

ceived after the close of the A/P. If there is still a difference, contact the Field Division General Manager/Postmaster (FDGM/PM) for assistance in resolving the difference. General Accounting (G/A) Section will prepare the entries to balance the account.

Dr		Other Receipts	13490.000
	Cr.	Revenue from Reimbursement Vehicle	54965

423.12 Other Reimbursements. All accounts receivable covering repairs performed on vehicles under warranty and claims for damages to vehicles and maintenance equipment will be recorded in the General Ledger. Vehicle services transactions affecting accounts re-ceivable will be charged to A/Cs 41, 42, 43, 44, and 45. The G/A Section will prepare the entries for accounts receivable affecting vehicle services. The credit will be to account 52955 or 54913.

423.121 Billings to Others

Dr.		Other billings	13490.000
	Cr.	Revenue from Reimbursement Vehicle Supplies and Services - Other	52955

423.122 Billings to Other Government Agencies

Dr.		Other Government Agencies	13190.000
	Cr.	Revenue from Reimbursement - Vehicle Supplies & Service - Other	52953

423.123 In-Transit Damage to New Vehicles

Dr.		Freight Damage Claims	13451.000
	Cr.	Revenue from Reimbursement Veh. Sup. & Ser.	52955
Dr.		Fund reciprocal to	136XX.000
	Cr.	Accounts Receivable-Freight Damage Claims	13451.000

423.13 Long Life Vehicle (LLV) Warranties. The LLV warranty reimbursements will be deposited to AIC 168 on the PM statement of account and be reflected in A/C 52951. This account will also reflect nationwide warranty reimbursements.

Dr.		Cash	13490.000
	Cr.	Revenues from Reimbursements - LLV Warranties	52951

Chapter 5
Repairs Chargeable To Others

510 Accounting for Costs

511 Work Orders

Accounting for repairs made to USPS vehicles is documented by the use of VMF or commercial work orders. Journal vouchers crediting the VMF cost and debiting the applicable expense will be necessary if the repairs are made to contract vehicles, other government agencies' vehicles, or other parties who have caused damage to a USPS vehicle.

512 Determining Billing

512.1 Chargeable to Post Office Employees. Material is charged at actual cost; labor is charged at the hourly rate for PS 7, Step 7.

512.2 Chargeable to Private Parties. Material is charged at actual cost; labor and overhead are charged at an amount computed annually by Headquarters.

512.3 Chargeable to Contractor for Repairs to Contract Vehicles. Labor charged at the rate as indicated from the computations in 512.2. Material charged at actual cost plus 10 percent.

512.4 Chargeable to a Railroad Company. Material charged at actual cost plus 10 percent; labor and overhead are charged as in 512.2.

520 Warranty Repairs

521 Non-General Motors Vehicles

An individual work order is used when repairs are made at a VMF to a vehicle for which reimbursement will be claimed from the manufacturer under a new car warranty. A copy of the warranty invoice (see sample, exhibit 521), along with any manufacturer required forms is forwarded to the MVAS, NYPDC. OEM publishes information on vehicle manufacturer warranty repairs requirements. Refer to this information when preparing documents for reimbursement.

522 General Motors (GM) Corporation Vehicles

The VMF will be able to process warranty claims for the long-life vehicles as well as other GM vehicles in the fleet. The VMF is responsible for completing and forwarding warranty claim documentation to GM. GM forwards the reimbursement check to the division for deposit and allocation to offices in the division. GM will also produce and distribute to each division a Warranty Status Report. GM will make payment at the end of an accounting period (week 4) to each division. The Warranty Administrator will have the Division Finance Office deposit the check and issue no-fee money orders to postmasters with VMFs for applicable reimbursement amounts. The postmaster will record the amount on the statement of account under AIC 168 which correlates to A/C 52951.

523 Reimbursement Account Code

The VMF will record the reimbursement cost in A/C 45. Billings will be made in accordance with the terms of the contract with the manufacturer. The PDC will produce any extra copies of the non-GM information required by the manufacturer as support for the billing.

530 Accident Repairs

531 General

Accident repair costs will be charged to the cost of operation of the individual post office involved. This will be accomplished by computer process during the initial processing of vehicle maintenance work orders. JV758 is mechanically

generated while processing parts and labor cost data based on A/C 25. See Appendix F for JV entries.

532 Uncollectible Charges to Post Offices

If a post office is unable to collect on damage caused by a private party, Form 1902, *Justification for Billing Accounts Receivable*, will be prepared and forwarded to the Director, San Mateo PDC, ATTN: Accounting Section. Related papers, which includes accident report, attempts to collect for damages, and name and current address of guilty party or parties, are to be retained by the post office.

533 Cost to Postal Employees

The cost of accident repairs charged to postal employees consists of actual cost of parts and an hourly charge for labor at the hourly rate of PS-7, Step 7.

534 Other Parties Causing Accidents

Other parties that have caused an accident will be charged actual cost of parts and material and an hourly rate as indicated in 512.2 above.

540 Damage In-transit and/or Facility Repairs

541 Processing Work Order

When in-transit damage is repaired at a VMF, Form 4543 will be prepared in the usual manner with "In-Transit Damage" written across copy of form. The VMF is responsible for submitting documentation, reports, etc. to the Traffic Branch, Washington, D.C. The PDC does not initiate action to bill carriers or collect for in-transit damage to a new vehicle.

550 Other Charges

551 Vehicles Assigned to Other VMFs

551.1 Within Region. Repairs to vehicles assigned to other VMFs within a region will be charged to the vehicle's assigned VMF by the processing of the transactions.

551.2 Other VMFs Outside the Region. Repairs to vehicles assigned to other VMFs in other regions will be reflected on the line titled Service to Other VMFs on the VMF Cost Report. The system has not been designed to assign this cost mechanically to the other region.

552 Other Government Agencies

All labor, parts, and materials used on vehicles authorized to be repaired for other government agencies are charged to an individual work order. The agency is identified and a copy forwarded to the PDC. The PDC will use the work order to bill the other government agency.

553 Emergency Repairs to Contract Vehicles

553.1 Accounting Procedures. Emergency repairs performed on contract vehicles will be recorded on Form 4543 and coded to A/C 42.

553.11 If contractor is not to be billed, the work order will show the contract name, vehicle type, and contract number in the body of the work order, and also a statement: "Chargeable to A/C 52459 -- Do Not Bill Contractor." When the PDC receives a work order so marked, the Motor Vehicle Section prepares a JV crediting 52955 and debiting 52459. St. Louis PDC should receive information copies of Forms 824 and 4543.

553.12 When the contractor is to be billed, the billing will be at the applicable hourly rate, including travel time to and from the point of breakdown, and the actual cost of parts plus 10 percent handling charge. The NYPDC must submit copies of Forms 4543 and 1903-D to Vehicle Hire Section, St. Louis PDC.

553.2 Form 4543. The Motor Vehicle Section should receive a copy of Form 4543 for each repair for which collection is to be made from an outside party.

553.3 Uncollectible. When collection cannot be made from the contractor, and all avenues of approach have been used, send a copy of the billing to the St. Louis PDC to offset against payments due contractor.

554 Repair of Railroad Mail Van Equipment by VMFs

554.1 Form 4543. When the VMF repairs railroad mail van equipment for which recovery will be requested from the railroad company, use Form 4543 to prepare the receivable. See section 512.4 for parts and labor cost charges. Send information copies of Forms 4543 and 824 to the Rail Section, St. Louis PDC.

554.2 Receivable Entries. The receivable forwarded to the railroad company will show a debit to account 13490 and a credit to account 52955.

554.3 Form 824 Entries. When the VMF repairs railroad mail van equipment and no claim is to be made against the railroad company, the VMF will state this on Form 4543. The entries to transfer the cost to Vehicle Hire are a debit to Account 53147 and a credit to Account 52955.

560 Work Chargeable To Others Performed At Commercial Garage

561 Form 4541

When work chargeable to others is performed by a commercial garage using Form 4541, the cost of the work will be billed directly to the responsible parties. Do not add a service charge to cover the cost of paperwork involved.

562 Repair of New Vehicles Damaged in Transit

When in-transit damage is repaired at a commercial garage, the invoice prepared by the garage will be forwarded directly to the Traffic Branch, Office of Materiel Management, Washington, D.C. 20260-6222. This office approves the invoice and forwards it to the railroad company for payment.

563 Accident Repair at Commercial Garage

Accident repair costs recorded on Form 4541, commercial work order, will be processed via JV110.0. The individual post office will be charged through computer process by selecting A/C 25 labor and parts costs.

564 Commercial Garage Warranty Repairs

For commercial work orders, follow the same procedures for handling VMF work orders when warranty repairs are made. (See 212.3.)

570 Fuel Chargeable To Others

571 Sale of Fuel and Motor Oil

Other government agencies may be authorized to purchase fuel and motor oil from USPS bulk tanks. The record of such issues will be the basis for manually prepared billings. A surcharge of $0.15 per gallon of fuel and $0.25 per quart of motor oil will be added during the computer processing of the bulk fuel and oil reports.

572 Fueling Other Government Agencies Vehicles

To assure payment for servicing GSA and Armed Forces (AF) vehicles, the procedure is as follows:

a. GSA furnishes a supply of forms 1374-A, *Motor Vehicle Petroleum Record-Reimbursable*, to the fueling location.

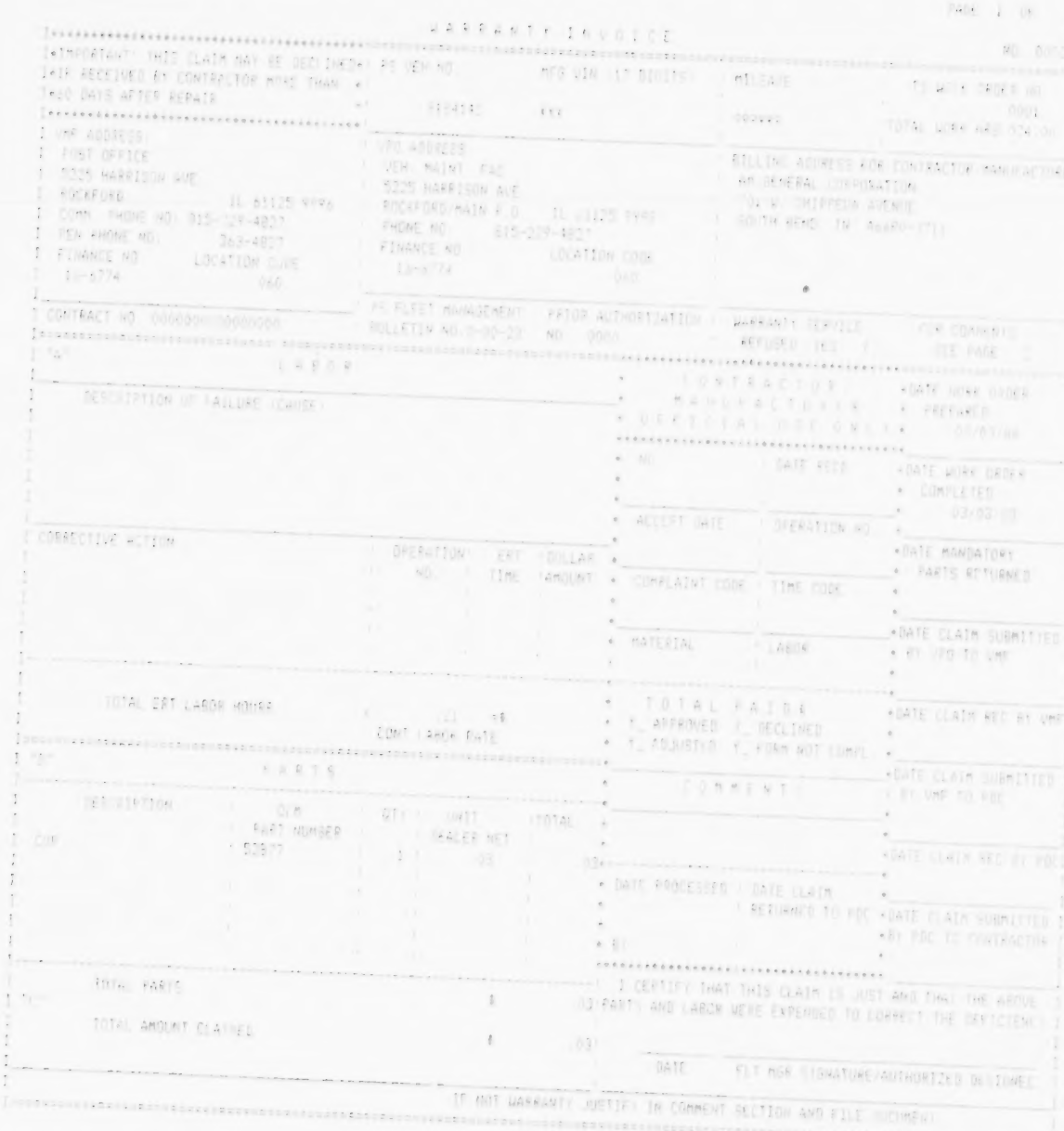
b. Each time a GSA or AF vehicle is fueled, the information required on Form 1347-A is completed and the driver initials the entry.

c. At the end of each A/P, the original copy of Form 1374-A is submitted to the PDC where it will be attached as the supporting document for the USPS invoice, Form 1903-D.

d. A separate form is used for each branch of the Motor Pool and the Armed Forces vehicles.

573 Motor Fuel, Motor Oil & Minor Repairs Service Contract Vehicles

When a vehicle hire contract requires the USPS to furnish fuel and the post office does not have a postal-owned vehicle assigned to the finance number, the PDC must assign the office, administratively, to a VMF so that fuel issued to a vehicle under contract at a commercial station can be reported.



WARRANTY INVOICE

PAGE 1 OF 2

IMPORTANT: THIS CLAIM MAY BE DECLINED IF NOT RECEIVED BY CONTRACTOR MORE THAN 60 DAYS AFTER REPAIR

PO VEH NO. | MFG VIN (17 DIGITS) | RELEASE | TO W.O. ORDER NO.

REPAIR | TOTAL LABOR AND PARTS

VMF ADDRESS:
FIRST OFFICE
5225 HARRISON AVE
ROCKFORD IL 61125 9986
COMM PHONE NO: 815-229-4827
DSN PHONE NO: 363-4827
FINANCE NO LOCATION CODE
13-9774 060

VPO ADDRESS
VEH MAINT FAC
5225 HARRISON AVE
ROCKFORD/MAIN P O IL 61125 9986
PHONE NO: 815-229-4827
FINANCE NO LOCATION CODE
13-9774 060

BILLING ADDRESS FOR CONTRACTOR MANUFACTURER
RP GENERAL CORPORATION
"O.K." SHIPPING AVENUE
SOUTH BEND IN 46680-0711

CONTRACT NO 0000DP00000000

PS FLEET MANAGEMENT PRIOR AUTHORIZATION
BULLETIN NO. 9-90-23 NO 0000

WARRANTY SERVICE REFUSED YES NO

VMF COMMENTS SEE PAGE 2

"A" LABOR

DESCRIPTION OF FAILURE (CAUSE)

CONTRACTOR MANUFACTURER OPERATIONAL DEFECT ONLY

DATE WORK ORDER PREPARED 03/01/89

NO DATE FIXED

DATE WORK ORDER COMPLETED 03/02/89

ACCEPT DATE OPERATION NO

DATE MANDATORY PARTS RETURNED

CORRECTIVE ACTION

OPERATION NO. | ERT TIME | DOLLAR AMOUNT

COMPLAINT CODE TIME CODE

DATE CLAIM SUBMITTED BY VPO TO VMF

MATERIAL LABOR

TOTAL ERT LABOR HOURS .0 x $ CONT LABOR RATE

TOTAL PAID $
Y APPROVED Y DECLINED
Y ADJUSTED Y FORM NOT COMPL

DATE CLAIM REC BY VMF

"B" PARTS

COMMENT

DESCRIPTION | CLM PART NUMBER | QTY | UNIT FAILED NET | TOTAL

DATE CLAIM SUBMITTED BY VMF TO PSC

CUM 53877 1 .03 .03

DATE CLAIM REC BY PSC

DATE PROCESSED DATE CLAIM RETURNED TO PSC

DATE CLAIM SUBMITTED BY PSC TO CONTRACTOR

TOTAL PARTS $ .03

I CERTIFY THAT THIS CLAIM IS JUST AND DUE. THE ABOVE PARTS AND LABOR WERE EXPENDED TO CORRECT THE DEFICIENCY.

TOTAL AMOUNT CLAIMED $ .03

DATE FLT MGR (SIGNATURE/AUTHORIZED DESIGNEE)

IF NOT WARRANTY JUSTIFY IN COMMENT SECTION AND FILE DOCUMENT

S TONE N/S B/M

MX= 76% MY= 76% S= 04 LEVEL=0 50 LIMIT=2

Exhibit 521 (p. 1), Warranty Invoice

Exhibit 521 (p. 2), Warranty Invoice

Chapter 6
Motor Vehicle Asset

610 Objectives

611 Purpose and Data Sources

611.1 Asset Subsystem

611.11 The Vehicle Asset Subsystem of the Vehicle Management Accounting System is designed for the purpose of furnishing a subsidiary ledger to support the General Ledger in a detail that will give the financial managers the tools to develop budget allocations for the purchase, operation, and disposal of the USPS vehicle fleet. The vehicle programs will provide the following:

a. A listing of the location of all vehicles

b. A source reference for vehicle inquiries

c. A compilation of the asset value, book value, accounting period depreciation, salvage value, undepreciated balance, and accumulated depreciation

d. Reports that can be summarized at the office, divisional, regional, and headquarters level

e. Journal Voucher detail to support the trial balance for purchases, disposals, and depreciation

611.12 In addition, the Vehicle Asset Subsystem provides fleet management the means to operate an efficient vehicle fleet.

611.2 MVAS Vehicle Description and Validation (MDV) File. The MDV uses Form 4501, *Vehicle Procurement and Standards Data*, to effect a change in the file. It will be prepared for each new make-model, changes to old make-models, and price increase decreases (see 612.1).

611.3 Mini-master. The mini-master is a compilation of all offices with postal-owned vehicles and contract vehicles to which the USPS must furnish fuel and minor repairs. VMF's may request changes to the minimaster via a letter to the supervisor of the MVAS at the NYPDC. The MVAS controls, schedules and makes all changes to the mini-master.

611.4 Asset Master. The Asset Master is a compilation of all vehicles in the postal fleet and is developed from data recorded on the following forms:

a. Form 4503, *Vehicle Delivery Control Sheet*

b. Form 4562, *Auxiliary Equipment and Change Code Sheet*

c. Form 4587, *Repair Replace and or Dispose of Postal-Owned Vehicle Request*

d. Form 7340-A, *Shipping Instruction for Excess Property - Vehicles*

e. Form 1515, *Forfeiture and Abandoned Property Report*

f. Standard Form 97A, *US Gov't Certificate of Release of a Motor Vehicle*.

612 Source Documents

612.1 Form 4501, Vehicle Procurement and Standards Data. Form 4501 is the source document for make-model information. OFM issues the Maintenance Bulletin as the source of the data for Form 4501 to support action taken regarding warranty repair reimbursements. Take the source data to update the MDV File from Form 4501. If any required data is missing, contact the OFM.

612.2 Form 4503, Vehicle Delivery Control Sheet

612.21 The basic record for obtaining source information for the detail vehicle asset file record is Form 4503 which is submitted throughout the A.P. to the Division Manager and the NYPDC.

612.22 For the Grumman long life vehicle contract, the USPS plant representative will enter all data via a computer located at the plant at the time they are shipped to the regions. For other

national contracts and local purchases data is entered via an on-line system by the MVAS at the NYPDC.

612.23 For seized or forfeited vehicles, the Inspection Service will notify the PDC to add the vehicles to the asset file. Pertinent data--year, make, and estimated value, for example--will be furnished at that time via a Form 4503.

612.24 If the number of vehicles delivered differs from the information transmitted, the Divisional Manager will contact the Plant Representative immediately. If the number added differs from the information copy total, the NYPDC will notify the OFM at the close of the A P.

612.3 Form 7340-A, Shipping Instructions for Excess Property--Vehicle. The record used to effect a permanent transfer of a vehicle from one location to another is Form 7340-A. Vehicles can be transferred between post offices within the same region as well as between offices in another region. Submit Form 7340-A to the NYPDC regardless of the assigned region.

612.4 Form SF 97A, Certificate of Release of Motor Vehicle. The record used to effect disposals by sale is SF 97A. The journal entries in Appendix F will be made to record the sale of vehicles and the gain or loss on the disposal. (See JV771.0 and Management Instruction PO 750-87-5.)

613 Required Data

613.1 Acquisition. All acquisition transactions will be edited for valid salvage value percentage and service life in A Ps as set forth in the MDV file. In addition, if the acquisition transaction is coded (A-1), data such as make, asset value, body type, drive wheels, service life, and type of vehicle will be extracted from the MDV File.

613.2 Disposals. Disposals by sales must show amount received from sale on SF 97A. Vehicle preparation expense and outside sale expense, if applicable, will be recorded.

613.3 Transfers. Input documents for transfers to storage must show vehicle condition, reason for transfer, reason for storage, reason for replacement, and replacement vehicle number (if applicable). Transfers must be processed before disposals if received in the same period. Transfers received after the disposal action will be rejected and vehicles will be reflected in the shipping office disposal listing.

614 Maintaining Files

614.1 Vehicle Asset Master. The Vehicle Asset Master will be maintained by using the on-line access method. It is in vehicle number sequence within region, within division.

614.2 National Asset Master. The PDC maintains a National Asset Master for on-line accessing only. This file will be updated at the end of each A P.

620 Asset Master Definitions

621 Acquisition Cost

Asset value net of discount plus freight is acquisition cost. Acquisition cost increases or decreases if cost is subsequently amended. Auxiliary equipment increases the acquisition cost. The acquisition cost is always rounded off to whole dollars.

622 Freight

The freight is the cost of transporting vehicles to final destination. Freight cost estimates are established in the MDV File for all national purchases. Actual freight is paid on the government bill of lading.

623 Undepreciated Balance

Acquisition cost net of discount plus freight minus salvage value results in undepreciated balance. It decreases by A P depreciation and increases for the cost of auxiliary equipment. Undepreciated cost increases or decreases via adjustments.

624 Accounting Period Depreciation

Undepreciated balance divided by remaining service life in A.Ps equals A.P depreciation in dollars.

625 Accumulated Depreciation

Accumulated depreciation is the sum total of A.P depreciation from the period of capitalization to the present A.P.

626 Salvage Value

Salvage value percentage times the acquisition cost will result in salvage value in dollars for all vehicles. All vehicles have a salvage value.

627 Book Value

Acquisition cost net of discount plus freight minus accumulated depreciation results in book value. The book value increases or decreases by amended acquisition cost or increases by the cost of auxiliary equipment.

628 Service Life in Accounting Periods

Service life in years times 13 will give service life in A.Ps. Vehicles on the Asset Master before FY 1980 will have six A.Ps added to that figure. The total will be decremented each period.

629 Remaining Service Life

Service life in A.Ps at time of capitalization and thereafter decremented by one each period results in remaining service life. When remaining service life reaches one, all remaining undepreciated value becomes the A.P depreciation.

630 Acquisitions

Acquisitions of newly developed vehicles may require the assignment of a new property code number (PCN). Contact the NYPDC for details.

631 Acquisition Types

631.1 Description. Acquisitions are broken down into eight types:

Type A-1	National contracts
Type A-2	Local purchases made by the Regions or the Divisions
Type A-3	Research and development vehicles
Type A-4	Auxiliary equipment purchases
Type A-5	Price increases decreases of national contracts
Type A-6	Price increases decreases for local purchases
Types A-7 and A-9	Vehicles reactivated after a recent buyer has returned a vehicle to the custody of the USPS, or when a VMF uses a borrowed vehicle.
Type A-8	Seized and forfeited vehicles

631.2 Worksheet Preparation. Prepare control totals for new vehicles using the worksheet headings shown below:

631.3 Coding

631.31 General. Detail information on posting new vehicles.

631.32 Make of Vehicle

	Code
Trucks & Tractors:	
Chevrolet	01
Dodge	03
Ford	05
GMC	06
International	08
White	12
Commuter	15
Grumman	16
Kaiser Jeep	17
Mack	18
American Motors Co.	19
Unassigned	20
Ottawa	22
AM General Corp.	23
Airstream	24
Marathon	25
Jet Industries	26
T-J Industries	28
Unassigned Domestic	29
Unassigned Foreign	30
Izuzu	31
Copco	32
Dorsey	33
Fruehauf	34

Trucks & Tractors:	Code
Graham	35
Great Dane	36
Highway	37
Kentucky	38
Kingham	39
Miller	40
Marotta	41
SIE Division	42
Snowco	43
Nordale	44
Theurer	45
Omaha Standard	46
Black Diamond	47
Strick	48
Constructed Locally	49
Monon	50

631.33 Capacity of Vehicle

Trucks:	Code
1 4 Ton	01
1 2 Ton	02
3 4-140 Cubic Feet	04
3 4-200 Cubit Feet	05
3 4-300 Cubit Feet	06
1 Ton	07
1 1 2 Ton	08
2 Ton	09
2 1 2 Ton	10
3 Ton	11
5 Ton	12
Tractor:	
17,000 to 20,000 GVW	21
20,001 to 50,000 GVW	22
Over 50,000 GVW	23
Trailers:	
20 Feet or Less	31
22 Feet	32
24 Feet	33
28 Feet	34
32 Feet	35
35 Feet	36
Over 40 Feet	37
Mailsters Trailers	38
Over 45 Feet	39
Miscellaneous:	
Garage Service Vehicles	41
Postal Custodial Svc.	42
Ambulances	43
Buses	44
Passenger Cars	45
Station Wagons	46

631.4 Forms Processing

631.41 Type A-1 - National Contracts. Type A-1 transactions create JV784.0 using Account 17301.061 and 1633X.061. This transaction will be matched to the MDV file vehicle numbers to extract asset value, service life, wheels, drive wheels, and so forth. The vehicles that are matched to the MDV file will be rejected, with the appropriate error message, if the vehicles' numbers do not fall within the range of numbers for that make/model group. If a vehicle number is matched to a vehicle number already on the Asset Master file, it is rejected with an appropriate error message.

631.42 Type A-2 - Local Purchase (Regional, Divisional, and Inspection Service). Type A-2 transactions are Divisions, other large MSCs, Inspection Service and some Headquarters offices purchases. (See Exhibit 631.3 at end of chapter for data to be coded.) Salvage value and service life in years will be extracted from the MDV File. If the vehicle number recorded is matched to a number already on the Asset Master, it will be rejected as a duplicate number. Type A-2 Transaction creates JV786.0 using Accounts 17301.061 and 1633X.061.

631.43 Type A-3 - Research and Development. Type A-3 transactions are similar to local purchases. The same data is required. A manual JV is necessary to credit research project Expense Account 54240 and debit Vehicle Asset Value Account 17301.XXX. The budget authorization (BA) code and finance number to be used on this manual JV is 7C-10-4380.

631.44 Type A-4 - Auxiliary Equipment

631.441 Type A-4 transactions are for equipment purchased and attached to a vehicle in the postal fleet. This cost will not change the cost of the vehicles listed on the MDV File. Accounts Payable System provides the capitalization for auxiliary equipment. The purchase is usually through local procurement. Use Form 4562 to add the cost of the equipment to the acquisition cost of

the individual vehicle. The input transaction records only the cost of the equipment.

631.442 Each vehicle number will be compared to the Asset Master. When a vehicle number is matched, the equipment cost is added to the asset value of the matched vehicle. After the salvage value has been recomputed, the equipment cost less salvage value amount is added to undepreciated balance and book value.

631.443 After all computations have been completed, asset value, accounting period depreciation, undepreciated balance, salvage value and book value should have been increased by the cost of the equipment or a percentage of the cost.

631.45 Type A-5 - Price Increases/Decreases (National Contracts). Type A-5 transactions are triggered by an increase/decrease in the recorded capitalized cost of vehicles on the Asset Master. The processing of the price increase/decrease program will generate JV 784.1.

631.46 Type A-6 - Price Increases or Decreases (Local Purchase). Type A-6 transactions are triggered in the same manner as Type A-5 except the JV produced will be 786.1. Capitalized cost of locally procured vehicles, however, may be increased/decreased due to discounts not taken at the time the vehicles were recorded on Form 4503. Caution and proper authority are necessary before changing the cost of any vehicle.

631.47 Type A-7 - Reactivate Sold Vehicles. Occasionally, the wrong vehicle will be removed in a disposal action. If this should happen, use A-7 to add it back to the Asset Master. A manual journal voucher will correct the General Ledger.

631.48 Type A-8 - Forfeiture and Abandoned Vehicles. The Regional Chief Inspector's Budget Officer will notify the PDC regarding any accountable property obtained by the Inspection Service through a forefeiture proceeding. This will trigger JV 765.0.

631.49 Type A-9 - Loaned/Borrowed Vehicles. A loaned or borrowed vehicle is placed on the asset file as a Type A-9 transaction. The dollar figure to place in asset, salvage, and book value will be $1. There will be no computation of the asset value. However, the service life in periods will be computed throughout the service life. Prepare a manual JV for the value of the vehicles placed on the asset file, i.e., $1, $2, $3 depending on number of vehicles assigned.

631.5 Verification. It is important to record the correct information on the transactions because asset reports use the information in different forms and at different times. Some information will be difficult or impossible to correct. Verify all information.

632 Change Transactions

632.1 Type C-1. A Type C-1 change will activate a change in make/model, capacity, body type, chassis serial number, make code, type of vehicle drive, drive axles, or purchase order number.

632.2 Type C-2. Type C-2 change will effectively reactivate any vehicle removed from the asset master in error within the current fiscal year.

632.3 Other Types of Changes. Change transactions must never be used to correct asset value (acquisition cost), salvage value, or service life.

640 Transfers

641 Within Region

Transfer of vehicles within a region will be effected with a "T" Transaction. This transaction will transfer a vehicle to another office (T-1) or into storage (T-3) or out of storage (T-4). BA and location codes will be extracted from the mini-master.

642 To Other Regions

If the region code is different from the current vehicle region, the transfer is processed via an on-line system. Transfers to other regions are coded T-2. See Report AEA600P02 for listing of transferred vehicles.

643 Responsibility

643.1 Field Division General Manager/ Postmaster. The Field Division General Manager/ Postmaster approves all vehicle transfers and signs all Forms 7340-A.

643.2 Effective Date. Transfers become effective on the first day of the following A.P.

643.3 Controlling Form. The Field Division General Manager/ Postmaster has an obligation to coordinate and maintain strict control of vehicle movement.

644 Transfers to Storage

The vehicle transferred to storage will be identified by a storage code in the record. This code will be used by the computer program to extract all vehicles currently in storage. Use Form 7340-A as the input document.

645 Transfers from Storage

Vehicles returned to the active fleet will be documented with Form 7340-A. The storage symbol that was added when vehicle was placed in storage, storage date, reason for storage, reason for replacement, replacement vehicle number, and vehicle condition will be removed from the vehicle record during accounting period processing.

650 Eliminations And Replacements

651 Purpose

The elimination and replacement transaction will remove an incorrect vehicle or finance number and replace it with the correct number.

652 Finance Number

The elimination and replacement of a finance number will correct the number currently recorded on the Asset Master and replace it with the new finance number. The process will create a JV crediting the old finance number and debiting the new finance number. There will be a correction of A.P. depreciation and accumulated depreciation. The report will show the old finance number on the asset master and the new number that will take its place.

653 Vehicle Number

The elimination and replacement of a vehicle number will correct the number currently recorded on the Asset Master and replace it with the new number. If the new vehicle number is going to the current finance number, there will be no JV. If the new vehicle number is going to a new finance number, there should be a JV created.

654 Required Coding

1	Region
6-11	New Finance Number (To finance number if current finance number is incorrect)
22-28	Vehicle Number (Currently on Asset Master)
37-43	New Vehicle Number (If current vehicle number is incorrect)
72-75	Transaction Date (AP FY)
80	Transaction "R"

660 Disposals

661 Disposal by Sales

(See Management Instruction, PO 750-87-5 for detailed procedure.)

661.1 Disposal Code. Use the disposal change Code "D" to change the status of the vehicle record on the Asset Master to inactive. The disposal code will add other information to the file, namely: sale number, sale amount (if applicable), vehicle preparation expense, disposal date, type sale, outside sale expense, and type disposal. The record remains on file in the inactive status until all annual reports are completed and A.P. 1 reports are processed.

661.2 Net Gain or Loss

661.21 Purpose. Net gain or loss is the result of total asset value minus sale amount, sale expense,

and accumulated depreciation. The gain or loss is the result of asset value minus sale amount and accumulated depreciation.

661.22 Examples of Gain/Loss Computation

Vehicle 1		Vehicle 2
+12616	Vehicle Cost	+1947
-11986	Accum. Depr	-1850
+ 630		+ 97
- 450	Sale Amount	- 400
+ 180		- 303
+ 75	Sale Expense	+ 75
+ 255 Loss	Gain	- 228

661.3 Journal Vouchers. The JV will show a net gain or loss found by debiting sale amount and crediting difference between asset value and accumulated depreciation.

662 Disposal by Trade-in

Trade-in disposals are rarely used; however, if they should occur, the amount allowed for trade-in is used as a reduction to the cost of the new vehicle. Therefore, the amount cannot be used to reduce the loss on the disposal. The vehicle purchased with a trade-in will be capitalized for the full value (including trade-in allowance).

663 Disposal by Cannibalization

Cannibalization will always create a loss on the disposal of a vehicle.

664 Disposal as a Result of an Accident

If an insured motorist should cause irreparable damage to a postal vehicle, the USPS may be reimbursed by the motorist's insurance company. These funds should be recorded as a reimbursement to the USPS. Form 4587 includes a space for recording receipt of funds from insurance companies.

665 Required Coding

1	Region
16-19	Sale Number
22-28	Vehicle Number
29-36	Sale Amount
37-41	Vehicle Preparation Expense
44-47	Disposal Date
53	Type Sale
59-63	Outside Sale Expense
72-75	Transaction Date
78	Type Disposal
80	Transaction Code

670 Processing Sequence

671 General

The sequence of processing asset transactions is acquisitions, changes, replacements, transfers, and disposals.

672 Asset Reconciliation

When the reports are received from data operation, the totals for asset value on the VMAS Subledger should agree with Account 17301.XXX; AP depreciation should agree with JV761.0, Account 54340 and accumulated depreciation should agree with Account 17930.XXX of the General Ledger. Reconcile any difference between totals and record explanation. Adjustments or corrections should be made the following AP.

680 Depreciation

When a vehicle is added to the postal fleet, depreciation begins. To develop AP depreciation, the computer calculates the following:

a. Salvage Value = Acquisition Cost X Salvage Value Percentage.

b. Undepreciated value = Asset Value - Salvage Value.

c. Accounting Period Depreciation = Undepreciated Balance/Service Life in Periods.

d. Remaining Service Life in Periods = Service Life X 13. (One is deducted from the results for the first period of capitalization). Thereafter, it is decremented by "1" each AP. When remaining service life in periods reaches

"1", the undepreciated balance will be A.P. depreciation.)

e. Each A.P. accounting period depreciation is added to accumulated depreciation, subtracted from undepreciated balance and book value.

f. Service life X 13 = Service Life in Periods. (For vehicles acquired FY 78 and prior, the service life x 13 + 6 = Service Life in Periods). The FY 78 and prior vehicles currently on the books have salvage values of only 5%.

		Asset Transactions									
		(A-1)	(A-2) (A-3)	(A-4)	(A-5 + A-6)	(A-7 + A-9)	(C-1 + C-2)	(D-1)	(D-2 + D-3)	R	(T-1, T-2, T-3 + 4)
Region Code (1-NE, 2-E, 3-S, 4-C, 5-W)	1	x	x	x	x	x	x	x	x	x	x
Aquisition Date (A,P-F,Y)	2-5	x	x			x					
Finance Number	6-11	x	x	x	x	x				x	x
Make Model Number	12-15	x	x			x	x				
Sale Number	16-19							x			
Equipment Cost Asset Value	16-21		x	x		x					
Vehicle Number	22-28	x	x	x	x	x	x	x	x	x	x
Reasons for Transfer--1-Growth (new route), 2-Motorization, (new service), 3-Route Adjustment, 4-Change in Delivery (Eliminate Vehicle Hire), 5-Replace Vehicle in Storage, 6-Storage	29										x
Sale Amount (XXXXXX.XX)	29-36							x			
Chassis Number	29-43	x	x			x	x				
Veh. Prep. Exp. (XXX.XX)	37-41							x			
New Vehicle No. (R only)	37-43									x	
Warranty Expiration Disposal Date	44-47	x	x			x	x	x	x		
Make Code	48-49		x			x	x				
Type of Vehicle (Gas, Diesel Electric, Misc.)	50		x			x	x				
Capacity Codes*	51-52		x			x	x				
Vehicle Condition (1-Good, 2-Fair, 3-Poor, 4-Junk)	53										x
Body Type (1-Panel, 2-Stake, 3-Pickup, 4-Wrecker, 5-Van, 6-Sedan, 7-Station Wagon)	53		x			x	x				
Type of Sale (1-Fixed Price, 2-Sealed Bids, 3-Spot Bids, 4-Auction)	53							x			

Exhibit 631.3 (p.1), Vehicle Accounting

		Asset Transactions										
		(A-1)	(A-2) (A-3)	(A-4)	(A-5 + A-6)	(A-7 + A-9)	(C-1 + C-2)	(D-1)	(D-2 + D-3)	R	(T-1, T-2, T-3 + 4)
Drive (Left, Right, or Blank for Trailers)	54		x			x	x				
Region Code (Transfer to)	54										
Number of Axles	55		x			x	x				x
Number of Drive Axles	56		x								
Year	57-58					x	x	*			
Outside Sale Exp. (XXX.XX)	59-63		x			x	x				
Contract Purchase Order No.	59-71							x			
Transaction Date (A P-F Y of Processing)	72-75		x	x		x	x	x	x	x	x
Type Acquisition	76	x	x	x	x	x					
Type Transfer (1-Within PDC, 2-Inter PDC, 3-To Storage, 4-From Storage)	77										x
Type Disposals (1-Sale, 2-Trade-in, 3-Cannibalization)	78							x	x		
Type of Change (1-Statistical, 2-Reactivate Vehicle from In-active Status	79						x				
Type Transaction (A-Aquisition, C-Change, D-Disposal, R-Elimination and Replacements, T-Transfer)	80	x	x	x	x	x	x	x	x	x	x

*See section 631.33 Capacity of Vehicles
**See section 630 Acquisitions

Exhibit 631.3 (p.2), Vehicle Accounting

Chapter 7
Records, Forms, Reports, And Journal Voucher Reconciliations

710 General

The financial and operating reports described in this chapter consist generally of input forms prepared at the post office level and output reports prepared by the PDC. The reports at all levels (post office, divisional, regional, national) are prepared by the motor vehicle and/or data operations division personnel. Even though recurring reports generally will be limited to summary information, supplemental listings and analysis can be obtained as needed from information available at the PDC. Special reports will be handled on an as required basis with the concurrence of the regional designee. The JVs are created during the A/P process.

720 Records And Processing Forms

The following forms are used:

a. Form 4501, Vehicle Procurement and Standards Data. The information required for the addition of new make/models will be furnished by the Office of Fleet Management, Delivery Services Department on Form 4501.

b. Form 4503, Vehicle Delivery Control Sheet. This form records receipt of a vehicle. The USPS plant representative will furnish the PDC an information only copy of each Form 4503 for all national purchases. Forms for local purchases will not have an information copy. Local purchases will normally have the regional finance number as part of the purchase order number. The information only copy of Form 4503 is a control device to assure that all vehicles shipped are reported and promptly placed in the inventory.

c. Form 4508, Vehicle Maintenance Facility Inventory Order. Form 4508 is issued to order specific inventory items against a national contract.

d. Form 4509, VMF Inventory Purchase (Keypunch). Form 4509 is used to submit delivery tickets to the SMPDC, Accounts Payable Section. It is a processing document for Accounts Payable. The accounting data includes gallons/quarts, tank number, amount and call number.

e. Form 4534, Inventory Adjustment Record. The form supports the transfer of parts to another VMF as well as annual inventory adjustments. Form 4534 will be submitted to the PDC when there has been a complete physical inventory or the disposal of obsolete parts. The PDC adjusts the inventory through account 14351.044 for an adjustment or 14351.047 for a write-off on JV 754-X. A/C 14351.063 (Transfer to) and A/C 14351.064 (Transfer from) are the entries for JV 753-0, VMF to VMF Transfer. The VMF will not rewrite all differences on to Form 4534 that are found during the physical count. The microcomputer difference listing will be used as support to the totals appearing on the form.

f. Form 4543, VMF Work Order. Form 4543 records the issue of parts and material used by mechanics to repair vehicles. Labor time, in its smallest increment, is recorded on the form also. The form is not submitted to the PDC. Form 4543 is the basic control form for post office management and provides the divisional offices with cost distribution data to determine vehicle costs. Furnish the PDC a copy of the form for work chargeable to others.

g. Form 4567-A, Commercial Service Station Procurement. Form 4567-A lessens the number of charge tickets prepared by the VMF for credit card purchases. Minor repairs and purchases of parts, such as light bulbs, fan belts, road repairs, and chain installations, are summarized on the back of the form. This form is used as a basis for entering commercial fuel and oil issues into the VMF computer.

h. Form 4570, Vehicle Time Record. Each office with a vehicle uses Form 4570 to record the assigned vehicle days, miles and hours operated during an A/P.

i. Form 4574, Daily Record of Gasoline, Diesel Fuel and Motor Oil Issues. Form 4574 records the issues of all bulk fuel and oil and beginning and ending pump readings. The pump attendant or vehicle driver initials the form after each filling. All issues are recorded by vehicle number. This form is used as a basis for entering issues and pump readings into the VMF computer.

j. Form 4587, Repair, Replace and/or Dispose of Postal-Owned Vehicle Request. Form 4587 is the form for effecting disposition of a vehicle by cannibalization. The form will be signed by the division manager or designee, VMF manager, and the operations support group manager.

k. Form 4626, Vehicle Fuel & Motor Oil Purchase Record. Form 4626 is maintained by the VMF in an active file for a fiscal year. It is a record of all fuel and oil purchases. All vehicle fuels and motor oil ordered from one location should be maintained on the same purchase record. The VMF location includes all its auxiliary garages.

l. Form 4984, Repair Parts Requisition. Form 4984 is prepared when a requisition of parts and material from the TMDC is planned. The requisitions are summarized and reflected on JV790.0 (See JVs that impact inventories in Appendix F.)

m. Form 7334, Order Invoice-Voucher. Form 7334 is used to order supplies or services. Basic Pricing Agreements (BPAs) have almost eliminated the need for individual purchase orders. The BPAs are contracted for two years with an individual call limit of $5000. Refer to AS 701 for further information regarding the form.

n. Form 7340-A, Shipping Instructions for Excess Property — Vehicles. Form 7340-A effects a permanent transfer of a vehicle from one location to another. Temporary changes should never be made. The vast majority of the vehicle transfers will be between post offices within the same region. However, some are made between post offices in two regions. The process is the same.

o. SF 97-A, Certificate of Release of Motor Vehicle. Standard Form 97A records disposal of a vehicle by sale. Disposal JV771.0 entries will be found in the JV section. The Office of Finance of a MSC mails SF 97A to the PDC. The PDC will compare the disposal amount on 97As with the amount in AIC 154. Differences will be researched and resolved.

p. SF 344, Multi-Use Standard Requisition Issue System Document. Standard Form 344 is used to order GSA stock and non-stock items directly from GSA regardless of whether or not such items are stocked at the materiel distribution centers. All VMFs are authorized FEDSTRIP ordering offices. Motor oil by the barrel or bucket, as well as parts and material, can be ordered through FEDSTRIP. The motor oil FEDSTRIP code is "R" and code "S" is for parts. The data is transmitted to the NYPDC on JV219.0 from St. Louis PDC.

q. BPA Call Register, Delivery and Certification Record. VMF managers require a register of each order placed against a BPA. The information recorded on the register includes name of the VMF, finance, number, vendor, vendor's phone number, order number, BPA expiration date, call number, date called, authorized individual placing call, description of items, estimated dollar value, delivery date, invoice date, amount of invoice, and date to PDC. The register is not submitted to the PDC, but a copy may be requested after a physical inventory for reconciliation purposes.

730 VMAS Major reports

731 Purpose of VMAS Reports

Vehicle reports prepared by the PDC consist of those given general distribution plus reports directed to individuals for guidance in their programs. The format has been designed to avoid repetition or duplication of the information. The regional designee reviews trends disclosed by one report and requests more detailed reports for remedial action, if necessary.

732 Description

732.1 Asset Module

732.11 Motor Vehicle Facility/Location Master File (Mini-Master)

732.111 Purpose. The purpose of the Motor Vehicle Facility/Location Master File is to provide the Motor Vehicle Accounting Section a listing of postal facilities with assigned postal-owned, leased or contract vehicles. It will consist of the location codes and MSC codes needed in all the summary reports.

732.112 Procedure. The mini-master will be created by the Motor Vehicle Accounting Section via on-line system. It will be the master used to process all VMAS data. It will validate and/or provide the finance numbers and vehicle location codes. It will provide the source data for the name, and organization structure (MSCs, region, etc.) of vehicle installations.

732.113 Maintenance. When a new office receives a vehicle for the first time or an office is changed from one VMF to another, a memorandum from the Division will be used to prepare the entry and a copy will be submitted to the General Accounting Section to prepare the same entry for the PSFR installation master.

732.12 M/M Description and Validation Status Report (MDV)

732.121 Purpose. The purpose of the MDV file is to ensure integrity of data to be used for updating the MVAS Asset Master. The file validates vehicle transactions (acquisitions, disposals and miscellaneous changes) using data contained on the file, such as, capacity, body type, standards, and other vital statistics. The MDV provides a more equitable process for the depreciation of the fleet by having a salvage value for each type of vehicle. It will also allow for price increases/decreases.

732.122 Procedure. The MVAS MDV file is created from Forms 4501 input data. The file will be updated when new M/Ms are added, changed, or deleted. Each transaction coded with an "A" in column 80 will be added to the file provided that record does not already exist. A message will be printed to let the manual unit know that an attempt has been made to duplicate a record (M/M). Each transaction coded with a "C" in column 80 will be searched for non-blank fields; these non-blank fields will be used to update the MVAS MDV file. All records coded will be listed on the update report. These records will be listed showing a before and after status of all changed records. A "D" in column 80 will delete the entire record.

732.123 Maintenance. The PDC maintains the MDV file. The file contains all active make/models. When OFM signs a vehicle contract, they prepare a Form 4501. The OFM will send the form to New York PDC to update the file. If there are no transactions to process, the file will not be processed during the A/P.

732.124 Control Numbers. For any given make/model record there could be as many as 10 entries with different vehicle number ranges. There will always be two entries: control number (0) and (1). A control number (0) record will consist of the vehicle description, salvage value, and service life only. This record will be used to add this data to each new vehicle record. Control number (1)-(9) will have in addition to the (0) information, asset value and standards data along with vehicle number ranges.

732.125 "C" Changes Limitation. "C" changes will not update acquisition cost, service life or salvage value or any other financial data.

732.13 VMAS Transaction Error and Valid Transaction List

732.131 Purpose. The VMAS Transaction Error and Valid Transaction Listing will advise the manual unit that all transaction data has been verified and processed as expected.

732.132 Procedure. All transactions from Forms 4503, SF 97A, 4562, and 7340-A for the A/P will be edited for completeness and correctness. The vehicle numbers will be validated against the master file. Location codes, MSC codes, and division

codes required for down-line processing are extracted from the mini-master. The errors listed below should be corrected by using CICS.

732.133 Edit Error List

a. All transactions will be initially processed through the edit program. Contract buys will extract all indicative data from the MDV File. Errors in the transaction data that require corrections will appear on the error list. Corrected transactions are validated in the second or subsequent cycles.

b. The transactions will be processed in the following sequence:

(1) Acquisitions

(2) Changes

(3) Replacements

(4) Transfers

(5) Disposals

c. Error codes on the Edit Error List are:

Type acquisition not 1-7 or 9	07
Finance numbers unmatched	01
Vehicle numbers matched and region	35
Vehicle make model unmatched to the MDV file	03
Vehicle numbers not within range of the make model	04

d. Other error messages are:

Vehicle number not numeric	05
Year not numeric or greater than current year	06
Type vehicle not G, E, D, or M	08
Make code not numeric	09
Capacity code not numeric	10
Body type not 1-7	11
Drive not L, R or blank	12
Number of axles not 2 or 3	13
Number of drive axles not 0, 1, or 2	14
Asset value not numeric	15
Acquisition date not numeric or greater than current FY and or A P.	16
Unmatched vehicle number and region to status code "1" and "2" records of the Asset Master	02

e. Change code not 1 or 2 — 27

f. Disposal error codes are:

Sale number not numeric or greater than zero	20
Sale amount not numeric or greater than zero	21
Vehicle prep expense not numeric or greater than zero	22
Disposal date not numeric and more than current AP FY	23
Type sale not (1-4)	26

g. "R" Transaction errors are:

Region and vehicle number unmatched to the asset	02
New vehicle number matched on the Asset Master file	17
New finance number is unmatched to the mini-master	01

732.14 Price Increases/Decreases - National and Local

732.141 Purpose. The Price Increase/Decrease Report will be produced only if there is a change in price of a vehicle after it has been capitalized. The report eliminates changes in asset value except when it is authorized by a change in a contract.

732.142 Procedure. The Accounts Payable Section will advise if there is a change in a contract of a local purchase. Form 4501 will be sent to the manual unit by the OEM if a national purchase has a price change. It may also be used when, through error, vehicles are over- or undercapitalized.

732.15 Update VMAS Asset Master

732.151 Purpose. The purpose of this report is to furnish all the JVs and listings that will be needed to reconcile the updated asset master to the General Ledger.

732.152 Procedure. All transactions are processed through the update program during the first week of the A P. The Asset Master will be updated by the computation of depreciation expense and the resultant change in book value, undepreciated value and accumulated depreciation. The acquisition, disposal, and change JVs will be produced. Review these carefully. If the totals do not agree with control totals, investigate immediately to discover the cause.

732.16 VMAS Subsidiary Ledger

732.161 Purpose. The purpose of the subsidiary ledger is to provide a detail of the Asset Account 17301. It represents the first report that should be reviewed each accounting period.

732.162 Procedure. The total asset value in the Subledger should equal Account 17301. The total accumulated depreciation should equal account 17930 and the A/P depreciation should equal JV761.0. All corrections to these accounts should be adjusted with an adjusting JV (783.1, 761.1 or a valid transaction.)

732.17 Numerical Listing of Postal-Owned Vehicles

732.171 Purpose. This report is a compilation of all vehicles in numerical sequence in the entire region. There is also a summary by make model. A location sequence is available.

732.172 Procedure. Items included on this report are replacement vehicle number, vehicle cost, accumulated depreciation and book value. A copy of the report will be furnished to the region.

732.18 Location of Postal-Owned Vehicles

732.181 Purpose. This report is a compilation of vehicles in location sequence. The VMF vehicles are listed first. VPO offices in alphabetical order are listed next. The vehicles listed are in make model sequence.

732.182 Procedure. A/P 12's report will be distributed to each office in A/P 13, week 1. The offices will verify the correctness of each vehicle listed and submit to their Division for review. If corrections are required, the Divisions will submit supporting papers to the NYPDC for processing. (See 132.1.)

732.2 Annual Budgetary Vehicle Listing

732.21 Purpose. The purpose of this report is to have a summary of vehicles by capacity.

732.22 Procedure. The report will be prepared by capacity code showing the number of vehicles at the beginning of the PFY, acquisitions in the current year, disposals, and the number of vehicles on hand at the end of the PFY. The status of vehicles in storage by capacity will also be included.

732.3 Vehicle Summary Reports

732.31 Vehicles Sales Analysis

732.311 Purpose. The purpose of this report is to provide the Office of Fleet Management a compilation and computation of vehicle sales during the current period and year-to-date.

732.312 Procedure. The vehicle services managers and the Office of Fleet Management will analyze the report, improve and control the vehicle sales program. The report will consist of the number of vehicles sold, sale receipts, cost of vehicles sold, average return per vehicle, sale expense percentage, gain or loss on sales and a total of vehicles in fleet, storage, cannibalized or traded-in during the current period.

732.32 Vehicle Assignment by State

732.321 Purpose. The purpose of this report is to have a compilation of vehicles by category (tractor, trailer, administrative, etc.) within each state.

732.322 Procedure. The total number of vehicles in storage and active vehicles should equal the total number of vehicles in the fleet. This data is used by the Office of Fleet Management in preparing a report to the Bureau of Public Roads, Department of Transportation.

732.33 National Summary of Vehicles Report

732.331 Purpose. This report summarizes the entire postal fleet by description and make model for each region. It shows a column for changes from the last A/P.

732.332 Procedure. The total of all five regions should be the national total of vehicles. The change column is a summary of disposals or acquisitions.

732.34 VMAS Annual Postal Fleet Age Report

732.341 Purpose. This report summarizes the postal fleet by age within description and make-model. It shows the age of the fleet and which make-models should be considered for replacement.

732.342 Procedure. The subtotal of the different age groups should be a total of the active fleet. Add the storage total to the active fleet total for a national total of vehicles. If the average age equals the service life, the vehicles in this make-model are to be considered for replacement.

732.35 Chassis Number Report

732.351 Purpose. There is a national listing of all vehicles by chassis number. It is furnished on an "as requested" basis.

732.352 Procedure. Upon request by headquarters of specified make-model, a listing of this make-model will be prepared in chassis number sequence. The total should be the same as the total on the asset report for that specified make-model.

733 Cost System

733.1 Vehicle Cost Reports

733.11 Work Order Listing

733.111 Purpose. This report will be produced each A/P from all the work order transactions recorded on Form 4543-A. It will show the work order number, location, finance number, account code, hours worked by mechanics, garagemen, supervisors, and clerks and their social security numbers. The dollar cost of parts will also be indicated.

733.112 Procedure. This report will be submitted to the VMFs for verification of data entered. If corrections are needed, VMFs prepare adjustments immediately. Auxiliary garages are summarized separately.

733.12 Vehicle Maintenance Payroll and Fringe Benefits Reports

733.121 Purpose. This report is in two parts. The first report is a compilation of the labor cost as indicated in the general ledger prepared by the PDC, workhours per timecards and workhours per work order, leave variance and average hourly rates by mechanics, supervisors, garagemen, and clerks. The second report is a detail listing of hours for mechanics, garagemen, supervisors and clerks hours.

733.122 Procedure. The total hours on each report should agree. The recap. line 16, total, plus or minus leave variance should agree with the trial balance summary total plus or minus any prior A/P adjustments. If there are summaries without finance number or name, they should be investigated and corrected through payroll during the next A/P processing. When VMF employees work in other areas, their hours should be transferred from the Detail List of Motor Vehicle (MV) Employees Report. Non-VMF employees, who work in the garage part time, should have their hours transferred to the Detail List of MV Employees Report.

733.13 MVAS General Ledger - VMF Cost Report Reconciliation

733.131 Purpose. The purpose of this report is a summarization of the cost by account number, account code and category (parts and material, labor, contract and other).

733.132 Procedure. The General Ledger MVAS amount will be slotted in all the account codes applicable to the account number. Only account numbers with a "V" in the FAC code field will be selected for this report. Any differences should be investigated and corrected during the following period. Non-processed transactions should be investigated and corrected.

733.14 VMAS Cost Report

733.141 Purpose. This report shows a dollar analysis of the operating cost of each facility. Parts, labor, and contractual costs are reported for each A/C.

733.142 Procedure. Compare the total amounts of A/C on the VMF Cost Report Reconciliation report with the General Ledger amounts. All costs in the cost report should be adjusted through transactions from the field. JVs should not be used to correct transactions initiated by the VMFs.

734 Inventory System Reports

734.1 Bulk Fuel Oil Report

734.11 Purpose. This report lists the bulk fuel and oil inventory for each bulk storage tank within a VMF or VPO location.

734.12 Procedure. The opening balance will be the closing balance from the pervious period. The total purchases should be a total of all additions and corrections. The total issues is a summary of all issues on Form 4574.

734.2 Inventory Status Report

734.21 Purpose. This report reflects the summary of the dollar inventory of fuel, oil, diesel and parts. VPO locations with tanks will be summarized with their VMFs dollar inventory on this report.

734.22 Procedure. The total of the beginning inventory will be the same as the ending inventory from the previous period. The fuel and oil purchases should agree with the dollar amount on the Fuel Oil Report purcnases. The total issues will be the same as the dollar amount on the Fuel Oil Report under issues. The A/P purchases and issues should agree with the micro-computer purchases and issues.

735 VMAS Activity Report

735.1 Vehicle Maintenance Record

735.11 Description. The data items, modifications and components, are printed in the order in which they occur. However, component costs are listed numerically. No totals are printed.

735.12 Contents. The Vehicle Maintenance Record is a printout of the vehicle history. Each vehicle is listed on a separate page. The city and state names are extracted from the mini-master.

735.2 Vehicle Exception Report

735.21 Description. This report will include only vehicles in an office which are out of variance with the standard for that make/model group. Standards can be found in the Validation and Description File. No totals are printed.

735.22 Contents. Exception items will include road calls, add oil, miles per gallon (MPG), miles used, VMF maintenance and contract repair. In all categories the exceptions will be made on A/P amounts. A/P and year-to-date amounts will be printed.

735.3 Vehicle Utilization and Inventory

735.31 Description. This report will show each vehicle in each office within make/model. The miles and hours used, unused days, and odometer readings will be indicated.

735.32 Contents. With the items shown in the description will be a computation of miles-per-day, YTD hours-per-day, cost-per-mile and hour and life-to-date cost per mile and hour. Group totals are the sums of the make/model totals and office totals. Totals are accumulated and printed at three levels as make/model, group or finance number changes.

735.4 Make/Model and Component Cost Report

735.41 Description. This report reflects for each post office an analysis of vehicle cost by make/model category. This report will indicate those vehicle categories which are developing ex-

cess costs. The cost of servicing VMF vehicles or all other prorated accounts, will be allocated against the VMFs make-model categories on the basis of miles traveled and hours used per vehicle.

735.42 Contents. This report summarizes each make-model on an A/P basis and fiscal year-to-date. Parts and materials, labor, operating supplies, overhead, depreciation and contractual and other expenses are summarized by make-model within post office and region.

740 Accuracy Check of Vehicle Financial and Operation Reports

741 Responsibility

It is the responsibility of the PDC Director and regional designee to institute and maintain orderly effective work processing operations incident to handling vehicle transactions and preparing related reports and statements. In addition to maintaining a high degree of accuracy in reports prepared at the PDC, the Director, Postal Data Center, will make sufficient tests of all summaries and reports submitted by VMF managers to assure their overall integrity and follow up on all situations in which unusual changes are disclosed in operating cost.

742 Integration of Vehicle Expense and Asset Account Codes With the Regional Summaries

The facility area vehicle account codes correspond with and support, either individually or in combination with other account codes and certain General Ledger accounts used by the regions. Further, line captions on the various operating reports are supported in a similar manner by underlying account codes. Thus, it is possible to make checks and establish proofs each period as to (a) the tie-in of ACs with the General Ledger and (b) the reconciliation of amounts shown on reports with the vehicle ACs. Each A/P the following minimum steps should be taken to establish that vehicle ACs agree with related General Ledger accounts:

a. Labor Accounts. The total of account numbers 51101.141, 51102.141, 51103.141, 51105.141, 51121.141, 51141.141, 51143.141, 51145.141, 51202.141, 51212.141, 51216.141, and 51222.141 should be proved to the labor total of the following account codes on a combined regional basis:

22 Maintenance and Repair
23 Road Calls
24 Tag Repairs
25 Accident Repairs
26 Minor Component Rebuilding Unscheduled Repairs
28 Shuttle Time (Labor)
29 Vandalism
30 Fleet Servicing (Labor)
38 Washing Vehicle
39 Fueling Vehicle (Labor)
42 Work Chargeable to Others (Non-Warranty)
45 Warranty Repairs
51 Vehicle Sale Preparation
61 Supervision
62 Stockroom
63 Clerks
64 Repairs to Shop Equipment
65 Garage Maintenance
66 Training
67 Undistributed Labor
73 Cannibalization and Vehicle Sales Expense
91 Repairs to Post Office Equipment
92 Evaluation, Modification and Experimentation
93 Leave Variance

b. Material and Supply Expenses. The total of General Ledger account numbers 52150 and 54545 should be proved to the parts and material total of the following account codes on an overall regional basis:

22 Maintenance and Repair
23 Road Calls
24 Tag Repairs
25 Accident Repairs
26 Minor Component Rebuilding Unscheduled Repairs
27 Parts, Supplies - Bulk
29 Vandalism
31 Gasoline-Bulk Electricity
32 Diesel Fuel-Bulk
35 Engine Oil-Bulk
37 Tire and Tube Replacement
42 Work Chargeable to Others
43 Operating Supplies Chargeable to Others
44 Revenue from Reimbursement (except Warranty)
45 Warranty Repairs

46 Revenue from Reimbursement (Warranty)
51 Vehicle Sale Preparation
64 Repairs to Shop Equipment
65 Garage Maintenance
73 Cannibalization and Vehicle Sales Expense
91 Maintenance and Repair of Post Office Equipment
92 Evaluation, Modification and Experimentation

c. Contractual Services. The total of General Ledger account numbers 52151 and 54543 should be proved to the contractual cost of the following account codes:

22 Scheduled Maintenance
23 Road Calls
24 Unscheduled Repair
25 Accident Repairs
26 Component Rebuilding
28 Shuttle
29 Vandalism
30 Fleet Servicing
33 Gasoline-Commercial
34 Diesel Fuel-Commercial
36 Motor Oil-Commercial
37 Tire & Tube Replacement
38 Washing Vehicles
41 Chargeable to others (non-warranty)
51 Vehicle Sale Preparation
64 Repair Shop equipment
92 Evaluation, modification and experimentation

743 Proof of Region Wide VMF Cost Report Amounts with Account Code

A quick check of the general accuracy of the vehicle statements can be made by proving the total vehicle cost and expense on VMF Cost Report for the region with the total of the accounts listed in Exhibit 743.

Column		Cost Report Account Code
	Parts and Material	
52150	Supplies and Materials Used From Stock	22-27, 29, 31-32, 35
54545	Electric Power for Motor Vehicles	37, 42, 45, 51, 64-66, 73, 91, 92
	Labor	
51101.141	Straight Time Salaries Work Hours--Full Time Employees	22-26, 28-30, 38, 39, 42, 45, 51, 61-67, 73, 91-93
51102.141	Straight Time Salaries Work Hours--Part Time and Casual Employees	
51103.141	Overtime Pay	
51105.141	Sunday, Holiday & Night Differential Premium Pay	
51121.141	Salaries--Training	
51141.141	Annual Leave Accrued	
51142.141	Holiday Leave Accrued	
51143.141	Salaries-Sick Leave	
51145.141	Salaries-Other Leave	
51202.141	Health Benefits	
51212.141	Retirement Fund	
51216.141	Social Security Taxes	
51217.141	Medicare	
51222.141	Group Life Insurance	
	Contractual Costs and Other	
52151	Supplies & Material Charged Direct	24, 33, 34, 36
54543	Equipment Repairs, Vehicle Repair and Maintenance	22, 23-26, 29-30, 36, 37, 38, 41, 45, 92
52953	Reimbursement--U.S. Government Agencies	44
52955	Reimbursement--Other	46
54133	Real Estate Taxes (Including Late Payment Penalties)	68
54135	Moving Expense--Change Postal Quarters	68
54231	Repair and Alteration Program--Expense	68
54232	Building Projects Other--Expense	68
54310	Depreciation--Land Improvements	68
54320	Depreciation--Building	68
54330	Depreciation--Equipment & Furniture Fixture	69
51242.141	Relocation Costs	71
51244.141	Transportation of Household Effects	71
51401.141	Travel Other Than Training	71
51411.141	Travel Training--Outside	71
51413.141	Travel Training--USPS	71
54142	Fuel--Oil	72
54143	Fuel--Gas	72
54144	Fuel--Other	72

Exhibit 743 (p. 1), Vehicle Accounting

Column		Cost Report Account Code
54151	Utilities--Electric	72
54152	Utilities--Water	72
54153	Utilities--Other	72
54165	Telephone	72
54167	FTS	72
54168	TWX, ARS, Other Telegraphic	72
54411	Rental Equipment--Other	72
54913	Reimbursement--Damages to Vehicles	44
54340	Depreciation of Vehicles	50
54630	Gain or Loss--Sale of Vehicles	44
51251 141	Uniform Allowances	65
52101	Postal Supplies Charged Direct to Expense	65
52173	Custodial and Building Supplies	65
52313	Custodial and Building Services	65
52412	Vehicle Sale Expense--Outside	73
54521	Postal Operation Equipment	65
54523	Building Equipment	65
52361	Training--Course Development Outside	66
52363	Training Instruction-- (Instructions & Fees)	66
52367	Training--Misc. Training Supplies & Mat'l.	66
54101	Building Rent Recurring-- Private Lessors	68
54103	Building Rent Recurring--GSA	68
54105	Building Rent Recurring--Govt. Agencies Other than GSA 68	
54121	Bldg. Rent--Non Recurring Private Lessors	68
54125	Building Rent--Non-Recurring-- Govt Agencies, Other than GSA	68

Exhibit 743 (p. 2), Vehicle Accounting

Appendix A
Chart of Accounts in 8-Digit Order and Applicable Account Codes

8-digit Number	Acct. Code	Title
14351 [illegible]	01	MV Supply Inventories-Gas
14351 [illegible]	02	MV Supply Inv.-Motor Oil
14351 [illegible]	03	Motor Vehicle Supply Inventories-Parts & Materials (including lubricants, Tires & Tubes)
14351 [illegible]	04	Motor Vehicle Supply Inv. Diesel Fuel
14351 [illegible]	05	Gasohol
51101.141	*	Straight Time Sal.-Work Hours-Full Time Employees
51102.141		Straight Time Sal.-Work Hours-P.T. & Casual Employees
51103.141		Overtime Pay
51105.141		Sunday, Holiday, and Night Differential Premium Pay
51106.141		Limited Duty Assignment Program
51108.141		USPS DCL Rehab. Program
51112.141		Bonus Payment-Contract. Mgmt Agreements
51121.141		Salaries-Training
51141.141		Annual Leave Accrued (Earned)
51142.141		Holiday Leave Accrued
51143.141		Salaries-Sick Leave
51145.141		Salaries-Other Leave
51151.141		Severance Pay
51202.141		Health Benefits
51212.141		Retirement Fund
51216.141		Social Security Taxes
51222.141		Group Life Insurance
51242.141	71	Relocation Costs
51244.141	71	Transportation of Household Effects
51251.141	65	Uniform Allowances
51401.141	71	Travel-Other Than Training
51411.141	71	Travel-Trng-Outside
51413.141	71	Travel-Training-USPS
52101	65	Postal Supplies Charged Direct To Expense
52150	26	Unscheduled Repairs
52150	27	Parts, Supplies-Bulk
52150	28	Shuttle Time
52150	29	Vandalism
52150	30	Fleet Servicing
52150	31	Gasoline-Bulk
52150	32	Diesel Fuel-Bulk
52150	35	Motor Oil-Bulk
52150	37	Tire and Tube Replacement
52150	38	Washing Vehicles
52150	39	Fueling Vehicles
52150	42	Maintenance and Repairs Chargeable to Others
52150	43	Operating Supplies Chargeable to Others
52150	45	Warranty Repairs
52150	51	Prepare Vehicle for Sale
52150	64	Repairs to Shop Equipment
52150	65	Garage Maintenance
52150	66	Training
52150	73	Cannibalization and Vehicle Sales Expense
52150	91	Maintenance and Repair of Post Office Equipment
52150	92	Evaluation, Modification and Experimentation
52151	24	Tag and Minor Repairs

8-digit Number	Acct. Code	Title
52151	33	Gasoline-Commercial
52151	34	Diesel Fuel-Commercial
52151	36	Motor Oil-Commercial
52173	65	Custodial and Building Supplies
52240	92	Inventory Adjustments
52250	92	Inventory Write-Offs
52313	65	Custodial and Building Services
52325	73	Advertising & Sales
52361	66	Training-Course Development, Outside Assistance
52363	66	Training-Outside-Instruction (Instructors & Fees)
52367	66	Training-Miscellaneous-Training, Supplies and Materials
52412	73	Vehicle Sale Expense-Advertising, Outside Auctioneer
52953	44	Reimbursements and Cost Reduction-U.S. Gov't Agencies
52955	44	Reimbursements and Reduction-Other
54101	68	Building Rent-Recurring-Private Lessors
54103	68	Building Rent-Recurring-GSA
54105	68	Building Rent-Recurring-Govt. Agencies, Other than GSA
54121	68	Bldg Rent-Non-Recurring-Private Lessors
54123	68	Bldg Rent-Non-Recurring-GSA
54125	68	Bldg-Rent-Non-Recurring-Govt. Agencies Other than GSA
54133	68	Real Estate Taxes Including late Pymt Penalties)
54135	68	Moving Expense-Change Postal Quarters
54142	72	Fuel-Oil
54143	72	Fuel-Gas
54144	72	Fuel-Other
54151	72	Utilities-Electric
54152	72	Utilities-Water
54153	72	Utilities-Other
54165	72	Telephone
54167	72	FTS
54168	72	TWX, ARS, Other Telegraphs
54232	68	Building Projects-Other-Expense
54251	68	Building Projects-Expendable Buildings
54310	68	Depreciation Land Improvements
54320	68	Depreciation-Building
54330	69	Depreciation-Equipment
54340	50	Depreciation of Vehicles
54411	72	Equipment Rental-Other
54521	65	Repairs to Postal Equipment
54523	65	Repairs to Building Equipment
54543	22	Vehicle Repairs and Maintenance-Contractual Services
54543	23	Road Calls
54543	24	Tag and Minor Repairs
54543	25	Accident Repairs at Government Expense
54543	26	Unscheduled Repairs
54543	29	Vandalism
54543	36	Motor Oil-Commercial
54543	37	Tire and Tube Replacement
54543	38	Washing Vehicles
54543	41	Contractual Services Chargeable to Others
54543	45	Warranty Repairs
54543	51	Prepare Vehicles for Sale
54543	64	Repairs to Shop Equipment
54543	92	Evaluation, Modification, Experimentation
54545	31	Electric Power for Motor Vehicles
54630	50	Gain or Loss Sale of Motor Vehicles
54913	44	Reimbursements and Cost Reduction-Damages to Vehicles

8-digit Number	Acct. Code	Title
"1"-(All Salaries Accounts)	22	Maintenance and Recairs
	23	Road Calls
	24	Tag and Minor Repairs
	25	Accident Repairs at Government Expense
	26	Minor Component Rebuilding-Unscheduled Repairs
	27	Servicing VMF Vehicles Only
	28	Shuttle Time
	29	Vandalism
	30	Fleet Servicing
	38	Washing Vehicles
	39	Fueling Vehicles
	42	Maintenance and Repairs Chargeable to Others
	45	Warranty Repairs
"54960		Reimbursements & Cost Reduction Control
"54965		Reimbursements & Cost Reduction Control-Motor Vehicles

*See Chart of Account in Account Code order for applicable sub-accounts

**These accounts will not have a balance in the General Ledger at the close of an accounting period

†All salary account codes apply

Appendix B
Chart of Account Codes in Account Code Order

No.	Account Description	General Ledger Acct. No.	8-digit Account Description
01	Inventory-Gasoline	14351*	VMF Motor Vehicle Parts and Supp
02	Inventory-Motor Oil	14351*	VMF Motor Vehicle Parts and Supp
03	Inventory-Parts & Materials	14351*	VMF Motor Vehicle Parts and Supp
04	Inventory Diesel Fuel	14351*	VMF Motor Vehicle Parts and Supp
05	Inventory Gasohol	14351*	VMF Motor Vehicle Parts and Supp
		14351.001*	Balance Beginning of Year
		14351.003*	Prior Year Adjustments (FY 1971 and Subsequent)
		14351.040*	Sales Issues
		14351.042*	Receipts Additions Purchased
		14351.044*	Inventory Adjustment
		14351.047*	Obsolete Inventory Written Off
		14351.047*	Trnsfrs From Other USPS Locations
		14351.064*	Transfers to Other USPS Locations
		14351.065*	Transfers to Government Agencies
		14351.066*	Trnsfers from Government Agencies Accounts Pertain to Cost Suffix Codes 01, 02, 03, 04 and 05
22	Scheduled Maintenance -Contractual Service		
22	Scheduled Maintenance Within VMF	51101.141	Straight Time Salaries-Work-Hours-Full Time Employees
23	Road Calls		
24	Tag & Minor Repairs	51102.141	Straight Time Salaries-Workhours-Part-Time and Casual Employees
25	Accident Repairs	51103.141	Overtime, Holiday, and Night Differential Premium Pay
		51106.141	Limited Duty Program
		51108.141	USPS DOL Rehabilitation Program
		51112.141	Bonus Payment
27	Parts and Mat -- Bulk Issues	51121.141	Salaries-Training
28	Shuttle Time-- Labor Only	51141.141	Annual Leave Accrued (Earned)
29	Vandalism		
30	Fleet Servicing		
		51142.141	Holiday Leave Accrued
		51143.141	Salaries-Sick Leave
		51145.141	Salaries-Other Leave
		51202.141	Health Benefits
		51212.141	Retirement Fund
		51216.141	Social Security Taxes
		51217.141	Medicare
		51222.141	Group Life Insurance
		52150	Issues From Motor Vehicle Supply Inventories-Applicable to Account Codes 22 through 30
		52151	Vehicle Supplies and Material Charged Direct-Applicable to Account Code 24 only
		54543	Vehicle Repair and Maintenance-Applicable to Account Codes 23-26 and 29-30
31	Gasoline Bulk-- Gasohol Bulk	52150	Issues from Motor Vehicle-Supply Inventories
31	Electricity	54545	Electric Power for Motor Vehicles Issues from Motor Vehicles-Supply Inventories
33	Gasoline-Commercial	52151	Vehicle Supplies and Material Charged Direct to Expense-Account Codes 33 and 34
35	Motor Oil-Bulk	52150	Issues from Motor Vehicle-Supply Inventories

No.	Account Description	General Ledger Acct. No.	8-digit Account Description
36	Motor Oil-Commercial	52151	Vehicle Supplies and Material Charge Direct
37	Time and Tube Replacement	52150	Issues from Motor Vehicle
38	Washing Vehicles	54543	Supply Inventories-Account Codes 37-39
39	Fueling Vehicles		
41	Contractual Services charged to others	54543	Vehicles Repairs and Maintenance
42	Maintenance and Repair Chargeable to Others-Except Warranty	52150	Issues from Motor Vehicle Supply Inventories-Account Codes 42 and 43
43	Operating Supplies-- Chargeable to Others		
44	Revenue From Reimbursement (Except Warranty	52953	Vehicle Supplies & Services-Reimbursements and Cost Reduction-U.S. Govt. Agencies
45	Warranty Repairs	52150	Issues From Motor Vehicle Supply Inventories
		54543	Vehicle Repair and Maintenance
46	Revenue From Reimbursement (Warranty)	52955	Vehicle Supplies & Services-Reimbursement and Cost Reduction Other than U.S. Govt. Agencies
50	Depreciation of Vehicles	54340	Depreciation-Motor Vehicles
51	Prepare Vehicles for Sale	52150	Issues from Motor Vehicle Supply Inventories
52	Gain Loss on Sale of Vehicles	54630	Gain or Loss on Sale of Motor Vehicles
61	Supervision		See Labor Accounts above for A C 61, 62, 63, and 64
62	Stockroom	52150	Issues from Motor Vehicle
63	Clerks		Supply Inventories
64	Repair to Shop Equipment	54543	Vehicle Repairs and Maintenance Account Code 64 only
65	Garage Maintenance	51251.141	Uniform Allowances
		52101	Postal Supplies Charged Direct to Expense
		52150	Issues From Motor Vehicle Supply Inventories
		52173	Custodial and Building Supplies
		52313	Custodial and Building Services
66	Training	54521	Repairs To Postal Equipment
		54523	Training-Course Development, Outside Assistance
		52363	Training-Outside- Instruction (Instructors and Fees)
		52367	Training-Miscellaneous Supplies and Materials
		52150	Issues from Motor Vehicle Supply Inventories See Labor Accounts
67	Undistributed Labor		
68	Rents and or Depreciation of Building and Building Projected Expensed	54101	Bldg. Rent-Recurring- Private Lessors
		54103	Building Rents- Recurring-GSA
		54105	Building Rent-Recurring-Govt. Agencies Other than GSA
		54121	Building Rent-Non-Recurring Private Lessors
		54123	Building Rent-Non-Recurring-GSA
		54125	Building Rent-Non- Recurring-Government Agencies Other Than GSA
		54133	Real Estate Taxes (Including Late Payment Penalties)
		54135	Moving Expense-Change Postal Quarters
		54232	Building Projects Other-Expense
		54310	Depreciation-Land Improvements
		54320	Depreciation-Buildings
69	Depreciation of Garage Equipment Furniture and Fixture	54330	Depreciation-Equipment
71	Travel	51242.141	Relocation Costs
		51244.141	Transportation of Household Effects

No.	Account Description	General Ledger Acct. No.	8-digit Account Description
		51401.141	Travel-Other than Training
		51411.141	Travel-Training-Outside
		51413.141	Travel-Training-USPS
72	Fuel, Utilities and Communications	54142	Fuel-Oil
		54143	Fuel-Gas
		54144	Fuel-Other
		54151	Utilities-Electric
		54152	Utilities-Water
		54153	Utilities-Other
		54165	Telephone
		54167	FTS
		54168	TWX, ARS, Other Telegraphic
72	Rental of Radio Equipment Installed in Service Veh	54411	Equipment Rental-Other
73	Cannibalization and Vehicle Sale Expense	52150	Issues From Motor Vehicle Supply Inventories. See Labor Accounts
73	Vehicle Sale Expense	52412	Advertising, Outside Auctioneer
91	Repair of Post Office	52150	Issues from Motor Vehicle Supply Equipment Inventories. See Labor Accounts
92	Evaluation, Experimentation and modification	52150	Issues from Motor Vehicle Supply Inventories
		52951	Reimbursements and Cost Reductions Vehicle Supplies and Services--Nationwide Warranty Negotiations
		54543	Vehicle Repair and Maintenance
93	Leave Variance		See Labor Accounts

Appendix C
Vehicle Account Codes

Acct. Code	Description
22	**Scheduled Maintenance.** Cost of scheduled maintenance, including work generated by the inspection and lubrication, and the cost of body and fender work caused by ordinary wear and tear. This account also includes the initial pre-operational service given new vehicles. NOTE: This does not include the unloading of new vehicles which is to be charged to Account 92. Additionally, may be used for major component replacement only if the vehicle is due for scheduled maintenance service. Examination cost except for accident repair. (a) The service necessary to return a vehicle from storage to active service is to be charged to this account provided the vehicle would normally be due or is past due a scheduled maintenance service. Otherwise, this is considered an unscheduled repair and must be coded to A.C. 24. (b) Washing and tire replacement (labor only) done in conjunction with scheduled maintenance will be charged to this account.
23	**Road Calls.** Cost of making road calls, except for accidents, and effecting repairs even if the vehicle has to be brought back to the garage for such purposes.
24	**Unscheduled Repairs.** Cost of work generated by repair tags (Form 4565.) Separate work orders are required for each individual vehicle repaired under this account.
25	**Accident Repairs.** All costs generated by an accident including paint, body and fender work, towing, and examination time for which the USPS will bear the cost.
26	**Component Rebuilding.** Reflect cost of rebuilding components for return to stock (bench rebuilds), and includes both parts and labor. Wherever possible, costs should be charged to the vehicle from which the component was removed. (In some cases this may prove impractical and the charges may be pro-rated to the fleet - Vehicle No. 0000000.) (a) Rebuilt components are to be returned to stock at "No Value." (b) This account does not include the cost of removing or installing the components.
27	**Parts and Materials Bulk Issues.** Reflects the material required in washing, repairing tires and tubes, servicing fleet batteries, chains, bulk antifreeze, bulk issues of chassis lube, transmission oil, low cost parts, etc., in connection with VMF vehicles only.
28	**Shuttle Time.** Will reflect the cost (labor only) of shuttling vehicles only for maintenance and repair purposes. MVS drivers or carriers will deliver new vehicles. If done by VMF personnel, the VMF will transfer the cost to the MVS driver or carrier account. (See Handbook F-21.) Account will not be used concurrently with A.C.'s 23, 25, 42, 45, and or 91. Parts are not reported in this account.
29	**Vandalism.** Reflects the cost of labor and parts used to repair vehicle damaged by vandalism. (Source Form 4541 or 4543)
30	**Fleet Servicing.** Includes labor only for installing chains, batteries, antifreeze, and tire and tube repairs or mounting. (Source From 4541 or 4543).
31	**Gasoline, Bulk.** Reflects the cost of gasoline issued from bulk location inventories which is directly chargeable to postal-owned vehicles. The cost of bulk gasoline chargeable to other Government agencies will be coded to A.C. 43.

Acct. Code	Description
32	**Diesel Fuel, Bulk.** Reflects the cost of diesel fuel issued from bulk location inventories which is directly chargeable to postal-owned vehicles. Bulk diesel fuel issued to others, use A C 43.
33	**Gasoline, Commercial.** Reflects the cost of gasoline purchased from commercial service stations directly chargeable to post office vehicle. (Source Form 4567)
34	**Diesel Fuel,Commercial.** Reflects the cost of diesel fuel purchased from commercial service stations directly chargeable to post office vehicles. (Source Form 4567)
35	**Engine Oil, Bulk.** Reflects the cost of engine oil issued from bulk fueling location inventories which is directly chargeable to postal-owned vehicles. The cost of engine oil chargeable to other Government agencies will be coded to A C 43.
36	**Engine Oil, Commercial.** Reflects the cost of engine oil purchased from commercial service stations directly chargeable to post office vehicles. (Source Form 4567.) The cost of engine oil chargeable to other government agencies will be coded to A C 43.
37	**Tires and Tubes Replacements.** Accumulates the cost of tires and tubes replaced from inventory on Forms 4541 or 4543 except when charged to A C 29, Vandalism; A C 42, Reimbursable Accidents; A C 43, Reimbursable Operating Supplies; and or A C 92, Modification.
38	**Washing Vehicles.** Cost of Labor to wash vehicles. (Source Forms 4541 and 4543).
39	**Fueling Vehicles.** Cost of labor to fuel vehicles at bulk storage tanks or from mobile truck tankers.
41	**Reimbursable Contractual Services.** Reflect contractual repairs to vehicles which are reimbursable and will be billed by the PDC. Forms 4541 will be endorsed Accident Repairs, Warranty Work, etc., as appropriate.
42	**Maintenance and Repair Chargeable to Others (Except Warranty).** This is cost for maintenance and repairs performed by a VMF. It reflects the type of expense normally chargeable to A Cs 22 through 29 which is reimbursable and will be billed by the PDC. Form 4543 will be endorsed Accident Repairs, etc., as appropriate.
43	**Reimbursable Operating Supplies:** Includes expenses of the type normally chargeable to account codes 31 through 36 which are reimbursable and will be billed by the PDC.
44	**Revenues from Reimbursements.** Will be credited with reimbursements from sales and services as described below: (a) Other Government agencies for the cost of services and supplies furnished. (b) Sale of unserviceable motor vehicle parts, batteries, engine oil and similar items. (c) Amounts collected or receivable for damage to mail trucks or other motor vehicle equipment. (d) Amounts billed to vehicle hire contractors when contract vehicles are repaired by a VMF for which recovery is to be claimed from the contractor. (e) Amount billed to railroad companies when railroad mail van equipment is repaired by a VMF for which recovery is to be claimed from the railroad company.
45	**Warranty Repairs.** All warranty repairs on Forms 4541 4543 to be billed to the manufacturers by the PDC.
46	**Warranty Revenue.** Reflects amounts collected from manufacturers for warranty repairs.
50	**Depreciation of Vehicles.** Reflects the accounting period charges for depreciation on postal-owned vehicles.

Acct. Code	Description
51	**Vehicle Sale Expense.** Reflects costs of preparing vehicle for sale. (Source Forms 4541 and 4543). NOTE: A separate work order must be prepared for each individual vehicle. Open work orders are not permitted in this account.
52	**Gain or Loss on Sale of Vehicles.** Reflects the difference between the book value and the amount collected from sale. A gain will show as a negative amount on the vehicle Maintenance Cost Report.
61	**Supervision.** Reflect cost of all supervision time except that which is charged to the stockroom as well as supervisory relief time.
62	**Stockroom.** Reflects the cost of all time expended in stockroom activity by supervisors, stockroom clerk, and part-time stockroom employees as well as mechanics and garagemen "chasing" parts. (Source Form 4543.)
63	**Clerks.** Reflects the cost of all clerk time except that charged to stockroom or a specific work order.
64	**Repairs to Shop Equipment.** Reflects the cost of maintenance and repair of shop equipment and tools, including contractual cost and the issuance of replacements hand-tools. (Source Form 4541 and 4543.)
65	**Garage Maintenance.** Reflects the cost of garage cleanup and maintenance of buildings and grounds, including post office custodial hours worked in the garage. Also includes cost of postal supplies and repairs to office equipment which are expensed by the PDC and shown under the "Contract and Other" column on the VMF Cost Report in Dollars. (Source Form 4543.)
66	**Training.** Reflects cost of training time of all VMF employees engaged in training, travel of VMF employees for training, instructor's fees and training supplies and materials. This A.C. is to be used for "on-the-job" training only when entered on Forms 4543, Work Orders. Charge travel to A.C. 51411.141 (Commercial) and A.C. 51413.141 (In-House).
67	**Undistributed Labor.** Reflects the cost of mechanics and garagemen workhours per payroll less the cost of mechanics and garagemen work hours on work orders.
68	**Rent and/or Depreciation of Buildings.** Reflects depreciation of buildings and the normal month-by-month expenses on leases and rental agreements covering VMF space and rental expenses or maintenance facility space which do not occur with regularity throughout the fiscal year such as: (a) One-time payments to a lessor for alterations to a leased building unless such payments are classified as leasehold improvements. (b) Temporary space obtained for short periods of time. Also includes advertising on leases and payments to GSA and other Government agencies for prorata share of cost of space in building used by maintenance facilities. Includes depreciation of buildings and land improvements and amortization of leasehold improvements. Note: Space occupied by other than VMF use will be charged to the using function.
69	**Depreciation-Garage Equipment, Furniture, and Fixtures.** Reflects the charges for depreciation on garage equipment, furniture, and fixtures.
71	**Travel.** Reflects the cost of travel, travel away from permanent duty station (except for training), and transportation of household effects for employees transferred to VMF installations. Charge travel to A.C. 51401.141.
72	**Fuel, Utilities, and Communications.** Reflects the charges for fuel, utilities, and communication used at maintenance facilities.
73	**Cannibalization of Vehicles - Vehicle Sales Expense (Outside).** Reflects the cost of cannibalizing vehicles (labor and materials). Also includes outside vehicle sales expenses such as auctioneers fees or advertising.

Acct. Code	Description
91	**Maintenance and Repair of Postal-Owned Equipment.** Reflects the costs attributed to operating, maintaining or repairing postal-owned equipment (excluding vehicles.) Additionally, the cost of services or repairs to contract vehicles when such is a contractual obligation of the Postal Service, i.e. towing, emergency repairs to contractor's vehicles and borrowed vehicles.) Repairs at a VMF for bicycles used for mail delivery are also covered by this A.C. Examples of expenses: carrier carts, rest bars, lawn mowers, snow blowers, bicycles, etc. Also reflects the cost of services or repairs to contract vehicle (Examples: towing, emergency repairs to contractor's vehicles.) Also include borrowed vehicles. (Source Form 4543 and Form 4574.)
92	**Evaluation, Experimentation, and Modification.** Includes any vehicle maintenance cost (labor and materials) expended on evaluation and experimentation projects and modifications to vehicles which are authorized by the Office of Fleet Management. In addition, labor and materials in unloading new vehicles will be recorded in this account. (Source Form 4541 and Form 4543.)
93	**Paid Leave Variance.** Will accumulate the difference between the actual cost of paid leave and the amount accrued on the estimated basis by the PDC.

Appendix D
Recap of all Form/Action

Form	Action	Line No.	General Ledger Acct.	Acct. Code	Description
0	1	1-89	54543	22	Normal maintenance and repair (commercial garage)
0	1	93	54543	41	Reimbursable repair (commercial garage)
0	1	93	54543	45	Warranty (commercial garage)
0	1	94	54543	92	Modification ordered by Headquarters (commercial garage)
0	1	97	54543	64	Repair of Shop Equipment (Contract)
0	1	98	54543	38	Washing vehicles (commercial garage)
0	2	1-89	54543	25	Accident repair at government expense (commercial garage)
1	1	90	14351.042	01	Form 7334 for gasoline
1	1	91	14351.042	02	Form 7334 for motor oil
1	1	92	14351.042	03	Form 7334 for parts and materials (including cost of tires and tubes)
1	1	93	14351.042	04	Form 7334 for diesel fuel
1	1	94	14351.042	05	Form 7334 for gasohol
2	2	92	14351.063	03	Transfers from another Region, debit for parts and materials
2	6	90	52150	31	Debit for bulk gasoline expense-Issues to other P.O.
2	6	94	52150	32	Debit for bulk diesel fuel expense-Issues to other P.O.
2	6	91	52150	35	Debit for bulk motor oil expense-Issues to other P.O.
3	1	1-89 or Blank	----- ---	Various VMF work orders	
3	1	--	52150	27	Form 4534 inventory adjustment
4	1	1-89	52150	21	FEDSTRIP purchases-VPO only
4	1	1-89	52151	24	Unscheduled repairs
3	1	1-89 or Blank	52150	42	Reimbursable repair-VMF
3	1	1-89 or Blank	52150	45	Warranty
3	1		14351.044 14351.047	92	Inventory write-offs & adjustments
4	1	--	52151	33	Credit card purchase of gasoline
4	1	--	52151	34	Credit card purchase of diesel
4	1	--	52151	33	Form 1535, purchase of gasoline-refund made by postmaster
4	1	--	52151	36	Form 4547 for engine oil
5	1	--	52150	31	Bulk gasoline issues
5	1	--	52150	32	Bulk diesel issues
5	1	--	52150	35	Bulk engine oil issues
5	1	--	52150	43	Reimbursable issues of bulk fuel
5	1	--	52150	91	Issues of gasoline to P.O. for non-vehicle use
7	3	92	14351.064	03	Credits for parts and material (to VMF)
7	6	91	52150	35	Credits for engine oil to VPO
8	1	--	54545	31	Disbursements for electric power for motor vehicles
8	1	--	51251.141	65	Miscellaneous disbursements for garage maintenance
			52173	65	
			52101	65	
			52313	65	
			52325	65	
			54521	65	
			54523	65	
8	1	--	52361	66	Miscellaneous disbursements for training

Form	Action	Line No.	General Ledger Acct.	Acct. Code	Description
			52363	66	
			52367	66	
8	1	--	54101	68	Miscellaneous disbursements for rents and building projects expensed
			54103	68	
			54105	68	
			54121	68	
			54123	68	
			54125	68	
			54133	68	
			54135	68	
			54232	68	
8	1	--	51242 141	71	Miscellaneous disbursements for travel
			51244 141	71	
			51401 141	71	
			51411 141	71	
			51413 141	71	
8	1	--	54142	72	Miscellaneous disbursements for fuel, utilities, communications and rental of mobile equipment installed in service vehicle
			54143	72	
			54144	72	
			54151	72	
			54152	72	
			54153	72	
			54165	72	
			54167	72	
			54168	72	
			54411	72	
8	1	--		73	Vehicles sales expense-outside-advertising, auctioneer
9	0	--	52953	44	Revenue from reimbursements
			52955	46	
			54913	44	
9	5	1-89	54340	50	Depreciation of vehicles
9	5	1-89	54340	50	Vehicle sale expense
9	5	1-89	54630	52	Gain or loss-sale of vehicles
9	0	--	54310	68	Depreciation of land improvement
9	0	--	54320	68	Depreciation of buildings
9	0	--	54330	69	Depreciation of equipment, furniture and fixtures
9	0	--	----- --	93	Leave variance

Appendix E
Budget Index Code Report (BIC) and Property Code Numbers (PCNS)

The BIC codes listed below are the current codes for vehicles and auxiliary equipment attached to vehicles in the Asset System. Accounts payable uses the property code numbers to commit costs to vehicle accounts upon the purchase of vehicles or auxiliary equipment.

Description	BIC Code	Account Number	PCN
Motor Vehicles-Carrier Motorization Sedan (LHD) Mail Delivery	ICD	86331 007	5001 01
Motor Vehicles-Carrier Motorization Sedan (RHD) Mail Delivery	ICE	86331 007	5001 02
Motor Vehicles-Carrier Motorization Sedan (LHD) Delivery Wagon	ICF	86331 007	5001 03
Motor Vehicles-Carrier Motorization Sedan (RHD) Delivery Wagon	ICG	86331 007	5001 04
Motor Vehicles-Carrier Motorization Truck (RHD) 1 4 Ton Electric	ICJ	86331 007	5001 05
Motor Vehicles-Carrier Motorization Carrier Sidewalk Vehicles Electric	ICK	86331 007	5001 06
Motor Vehicles-Carrier Motorization Truck (LHD) 1 4 Ton	ICM	86331 007	5001 07
Motor Vehicles-Carrier Motorization Truck (RHD) 1 4 Ton	ICN	86331 007	5001 08
Motor Vehicles-Carrier Motorization Truck (LHD) 1 2 Ton	ICS	86331 007	5001 09
Motor Vehicles-Carrier Motorization Truck (RHD) 1 2 Ton LLVs	ICT	86331 007	5001 10
Motor Vehicles-Carrier Motorization Truck Sedan (LHD) Sub-Compact	ICH	86331 007	5001 11
Motor Vehicles-Carrier Motorization Van Wagon	ICL	86331 007	5001 12
Motor Vehicles-Bulk Transfer Vehicle Truck 1 Ton 300 CF	2HA	86332 007	5002 01
Motor Vehicles-Bulk Transfer Vehicle Truck 2 1 2 Ton 500 CF	2HD	86332 007	5002 02
Motor Vehicles-Bulk Transfer Vehicle Truck 5 Ton 750 CF	2HK	86332 007	5002 03
Motor Vehicles-Bulk Transfer Vehicle Truck 5 Ton Armored Van	2HL	86332 007	5002 04
Motor Vehicles-Bulk Transfer Vehicle Truck 6 Ton Elevator Bed	2HM	86332 007	5002 05
Motor Vehicles-Bulk Transfer Vehicle Tractor Reg 65-72K-GCW	2HP	86332 007	5002 06
Motor Vehicles-Bulk Transfer Vehicle Tractor Spotter	2HT	86332 007	5002 07
Motor Vehicles-Bulk Transfer Vehicle Tractor Armored	2HU	86332 007	5002 08
Motor Vehicles-Bulk Transfer Vehicle Trailer Mail Hauling	2HW	86332 007	5002 09
Motor Vehicles Law Enforcement Vehicle Sedan Police Type	3LE	86333 007	5003 01
Motor Vehicles-Other Vehicles-- Trucks Pickups	4KA	86334 007	5004 01
Motor Vehicles-Other Vehicles-- Trucks Carryall	4KB	86334 007	5004 02
Motor Vehicles-Other Vehicles-Truck Wrecker	4KC	86334 007	5004 03
Motor Vehicles-Other Vehicles Truck Stake (4x4)	4KD	86334 007	5004 04
Motor Vehicle-Other Vehicles-Truck Stake (4 2)	4KE	86334 007	5004 05
Motor Vehicles-Other Vehicles-Truck 5 Ton Dump	4KF	86334 007	5004 06
Motor Vehicles-Other Vehicles-Sedan Standard	4KG	86334 007	5004 07
Motor Vehicles-Other Vehicles-Van 1 2 Ton Panel	4KL	86334 007	5004 08
Motor Vehicles-Other Vehicles-Van 3 4 Ton Panel	4KH	86334 007	5004 09
Motor Vehicles-Other Vehicles-Van 1 Ton Panel	4KJ	86334 007	5004 10
Motor Vehicles-Other Vehicles-Truck Mobile Maint Fac	4KM	86334 007	5004 11
Motor Vehicles-Other Vehicles-Sedan Station Wagon	4KN	86334 007	5004 12
Motor Vehicle-Other Vehicles-Truck 1 4 Ton	4KP	86334 007	5004 13
Motor Vehicles-Other Vehicles-- Ambulance	4KQ	86334 007	5004 14
Motor Vehicles-Other Vehicles-Bus Passenger	4KR	86334 007	5004 15
Motor Vehicles-Other Vehicles-- Scooters Motor	4KS	86334 007	5004 16
Motor Vehicles-Other Vehicles-Truck Tanker Fuel	4KT	86334 007	5004 17
Motor Vehicles-other Vehicles-- Tractor Mobile Maint Fac	4KU	86334 007	5004 18
Motor Vehicles-Other Vehicles-- Trailer Mobile Maint Fac	4KV	86334 007	5004 19
Motor Vehicles-Other Vehicles-Truck Dumpster	4KW	86334 007	5004 20
Motor Vehicles-Other Vehicles-- Trailer Service	4KY	86334 007	5004 21
Motor Vehicles-Other Vehicles-- Van Passenger	4KK	86334 007	5004 22
Motor Vehicles-Vehicle Aux Equipment-Snowplows attached to Vehicle	5FA	86335 007	5005 01
Motor Vehicles-Vehicle Aux Equipment-Power Tailgates	5FB	86335 007	5005 02
Motor Vehicles-Vehicle Aux Equipment-Trailer Couplers	5FC	86335 007	5005 03
Motor Vehicles-Vehicle Aux Equipment-Other Veh Aux Equipment	5FY	86335 007	5005 05
Motor Vehicles-Freight	3ZZ	86339 007	

Appendix F
Recurring Journal Voucher Entries

The following illustrative journal entries have been grouped in numerical sequence. No attempt has been made to cover every situation which may require a journal entry. These entries may be regrouped or consolidated if desired. (For handbook references, see appropriate chapter.)

JV No.	Description	Account Number Debit	Credit
	Journal Vouchers processed by accounts payable that affect VMAS		
	Vendor invoice received by PDC		
1100	Procurement Payable	23433	
	Misc. Payments Clearing Account		23491
	Disposal Earned		52915
	Receiving Report 4541 Contract Work Performed by Vehicle Repair	54543	
	Vehicle Maint. Contract Services		23491
	Other Payables		
	Commercial Service Station procurement	52151	
	Gen. Supp. and Mat. Charged Direct		23431
	Credit Card Purchases		
2100	Form 4541, Receipt from End-of-Each Part + Supervisory Person	54543	
	Vehicle Maint. Contract Services		23439
	Other Payables		
	Recorded if accounting period as JV # 410		
	Accounts Payable Payments & Accruals		
	Payments of repair parts and materials made by garages, repair shops and service stations are collected in JV 210-7220. These purchases are entered using Form 7234. Upon receipt of the AIC 2100 agreements (BPA) or Form 4541, copies of Maintenance Facility Inventory Consolidated Contracts, Excess Receipts Report Form 7334, Shop Issue Voucher, Store Issue Copy of Form 7234 Received by PDC (Example of an expense item is engine oil 52172, Gasoline Heating Supplies)		
2110	Expense Commitment Account	72173007	
	Expense Commitment Control		72993
	Receiving Report Copy 3 From 7234 Received by PDC		
2110	Expense Commitment Control	1000	
	Expense Delivered and received		72173008
	Expense Accrued		52173
	Procurement Payable		23433
	Commitment Copy 3 From 7234 for 2100 PDC Inventory Items		
2110	Inventory Commitment Accounts	64361917	
	Inventory Commitment Control		80480
	Receiving Report Copy 3 From 7334 Received by PDC Inventory Items		
2110	Inventory Commitment Control	80401	
	Inventory Delivery Received		64361008
2100	Inventory Purchases from FEDSTRIP	14361042	
	JV411-0, Postmasters Account Parts and materials purchased with cash by the VMF will be included on the Statement of Account for the period in which they were purchased. Only postmasters with vehicle maintenance facilities are authorized to make local cash purchases of repair parts. These items are recorded in AIC Code 614, Motor Oil purchased with cash is posted as an		

JV No.	Description	Account Number Debit	Credit
411.0	AIC614	14351.042	
722.0	Motor Vehicle Inv.	14351.042	
	Procurement Payable		23433
	To Record the Sale of Vehicle (Accounts Receivable)		
741.0	Other Government Agencies	13190	
	Other	13490	
	Revenue from Reimbursement		54065
	Billings to Others		
741.0	Other Than Govt. Agencies	13480	
	Revenue from Reimb.-Veh. Supp. and Ser. Other	*	52955
	Billings to others for "in-transit" damage to new vehicles		
741.0	Accounts Receivable-Freight Damage Claims	13451	
	Rev. from Reimb.-Veh. Supp. and Serv.		52955
	Billings to Other Government Agencies		
744.0	Other Govt. Agencies	13190	
	Revenue from Reimb.-Veh. Supp. and Serv. Other Govt. Agencies		52933
	Fuel and Oil Issues		
	All gasoline, diesel fuel and motor oil issued from bulk tanks maintained by a VMF or an authorized VPO will be shown on the Fuel and Oil Issued journal voucher.		
	Summary of Fuel and Oil Issues from Stock		
751.0	Supp. and Mat. Used from Stock-Eval. Mod. Exp.	52150	
	Motor Veh. Supp. Inv.-Issues		14351.040
	Parts and Material Issues		
	All parts recorded in inventory from orders placed on Form 7334, Form 4508, BPA's, Cash, FEDSTRIP, or WASC and issued on Form 4543 are recorded on Parts and Materials Issues, JV 752.0. The process is the same as the fuel and oil issues.		
	Motor Vehicle Supply Inventory Summary of Parts and Material Issued from Stock--Form 4543		
752.0	Supplies and Expendable Equipment, Issues from Motor Vehicle Supply Inventory	52150	
	Supp. Mat. and Equip.-VMF Parts & Sup.		14351.040
	Motor Vehicle Supply Inventory-Intra Region Transfers VMF to VMF--Form 4534		
753.0	Supp. Mat'l. & Equip.-VMF Parts & Supplies Transfer From	14351.063	
	Supp. Mat'l & Equip.-VMF Parts & Supplies-Transfer to		14351.064
	After a physical inventory is taken by a VMF, JV 754.0 is prepared to adjust the difference between physical inventories taken and the subsidiary ledger total of that VMF. If parts used to repair vehicles are exchanged for newer parts or removed from stock, the cost is written-off to obsolete parts account. (See obsolete parts written-off.)		
754.0	Supp. and Mat. Used from Stock-Servicing VMF Vehicles	52240	
	Motor Vehicle Supp. Inv. Adjustment-P&M		14351.044
754.1	Obsolete Inventory Written Off	52250	
	Supp. & Material Used from Stock		14351.047
	Most cost associated with vehicle hire is recorded on Form 1804. However, when a contract obligates the USPS to furnish the fuel and oil used in the vehicle, that cost is reflected on Form 4574.		
	JV 757.0 is prepared to transfer the cost to the vehicle hire account.		
757.0	Vehicle Hire Expense	52459	
	Revenue from Reimbursement-Other		52955

JV No.	Description	Account Number Debit	Credit
	To charge accident repair cost to operation of individual post office involved for the post office financial report-A.C 25 from Form 4543		
758.0	Plant & Equipment-Equipment Repairs. Maint. and other Expenses-Vehicle Accident Cost	54546	
	Contra Account		54547
	Depreciation Accrued-Property Motor Vehicles		
761.0	Plant & Equipment-Depreciation Amortization Depreciation-Motor Vehicles	54340	
	Property, Plant & Equipment In-service-Accumulated Depreciation		17930.062
	Depreciation Accrual Adjustments		
761.2	Debit or credit the applicable accounts	54340	17930.062
	Property Inventories-Retirements		
771.0	Plant & Equipment-Reimbursements & Cost Reductions-Collections from Sale of Property, Plant and Equipment	54960	
	Plant & Equipment-Gain or Loss-Gain or Loss on Sale of Motor Vehicles		54630
	Property, Plant & Equipment In-service-Accumulated Depreciation	17930.067	
	Property, Plant & Equipment In-service-Motor Vehicles		17301.067
	Transfers from Other Govt Agencies Without Payment		
775.0	Property, Plant & Equipment In-service-Motor Vehicles-Additions-Seized and Forfeited Vehicles - Others	17301.066	
	Postal Service Equity		32311
784.0	Vehicle Asset-In-service	17301.061	
	Plant & Equipment Under Construction		16331.061
	Motor Vehicles-Carrier Motorization Vehicles		16332.061
	Bulk Transfer Vehicles		16333.061
	Law Enforcement Vehicles		16334.061
	Other Vehicles		
784.1	Asset Value Increases Decreases- After Vehicles Capitalized-See JV 784.0 for Entries		
	Freight Extraction National Purchase New Vehicles		16339.061
784.2	Freight	16331.061	
	Carrier Motorization Vehicles	16332.061	
	Bulk Transfer Vehicles	16333.061	
	Law Enforcement Vehicles	16334.061	
	Other Vehicles		
	Local Vehicle Purchases-Vehicles Purchases Other Than by National Purchases	17301.061	
786.0	Vehicle Asset-In-service		
	Plant & Equipment Under Construction-		16331.061
	Carrier Motorization Vehicles		16332.061
	Bulk Transfer Vehicles		16333.061
	Law Enforcement Vehicles		16334.061
	Other Vehicles		
786.1	Local Vehicle Purchases-Price Increases Decreases. See JV786.0 Parts and Materials ordered from the Western Area Supply Center (WASC) cos s will be reflected on JV 790.3. A detail of this journal voucher is available to the manual unit		
790.0	Intra-Dept. Transfers from Other Loc	14351.063	
	Transfers from Supply Center		136XX.014

Appendix G
Forms Used in Vehicle Accounting

Form No.	Form Title	Prepared by	Handbook	References
F39 4SB	AM General Warranty Notification Form	VMF		
SF 97-A	Certificate of Release of a Motor Vehicle	Div. VMF	PO-701 742.33	F-41, 212.31, 631.33
824	Detail Supporting Journal Voucher and Error Correction	PDC	F-29	F-34 146.4
1190	Transmittal of Requirements for system maintenance programming services	A&PS Div		
1230-A	Week 1 Time Card	VMF	F-21	
1230-B	Week 2 Time Card	VMF	Chapter 1	
1230-C	Higher Level Replacement	VMF		
1234	Utility Card	VMF	F-21	
1236	Transfer, Loan, and Training Hours	VMF	Chapter 1	
	BPA Call register and Payment Record	VMF	AS-703	
	BPA Order Register	VMF	AS-703	
	Vehicle Data Worksheet, # 1	VMF	Local Procedure	
1374-A	Motor Vehicle Petroleum Record-Reimbursable	VMF		
1903-D	Invoice and Statement	PDC		
4501	Vehicle Procurement and Standards Data	OFM		F-41 721.01
4503	Vehicle Delivery Control Sheet	USPS Rep Mfg Plant	PO-701 Appendix C	F-41 631.31, 721.02
4508	Vehicle Maintenance Facility Inventory Order	VMF	PO-701 Appendix C	F-41 F-34 721 241.55
4509	VMF Inventory Purchase (Keypunch)	VMF		F-41 721.05
4534	Inventory Adjustment Record	VMF	PO-701 Appendix C	F-41 721.06, 312
4541	Contract Work Order Invoice for Vehicle Repair	VMF VPO	PO-701 Appendix C	F-41, F-34 230, 721 241.51
4543	Vehicle Maintenance Work Order	VMF	PO-701 Appendix C	F-41 210, 721.07
4567-A	Commercial Service Station Procurement Record	Com. Svc Station	PO-701 Appendix C	F-41 240, 721
4574	Daily Record of Gasoline, Diesel Fuel and Motor Oil Issued	VMF VPO	PO-701 Appendix C	F-41 312, 721
4587	Repair, replace and or Dispose of Postal-owned Vehicle request	VMF VPO	PO-701 Appendix C	F-41 Chapter 6, 721
4594	Vehicle Sales Request and Report	VMF	PO-701 Appendix C	
4595	Sale-Purchase Agreement	VMF Purch	PO-701 Appendix C	
4626	Vehicle Fuel and Motor Oil Purchase Record	VMF	PO-701 Appendix C	F-41 721.13

Form No.	Form Title	Prepared by	Handbook	References
7334	Order-Invoice Voucher	VMF VPO	PO-701, Appendix C	F-41, 312, 721
7340-A	Shipping Instructions for Excess Property-Vehicle	Div.	PO-701, Appendix C	F-41, 631.32
7379-A	Destination Schedule-Fiscal Data Sheet-Supplies & Services	Procur.	F-34, 231.521	
7379-B	Destination Schedule-Fiscal Data Sheet-Capital Equipment	Procur.	F-34, 241.522	
7394	Vehicle Pricing Proposal	VMF	F-34, 241.512	
7395	Vehicle Repair & Maintenance Agreement		F-34, 241.521	

Appendix H
Schedule of Vehicle Reports

No.	Report No.	Report Title	Frequency	Due Date	Distribution
1	AEA100	Mini-master	A P	Day 24	Copy 1-Retain Copy 2-A P 3 only. Assets & Payable Systems Div
2	AEA110	Mini-master State Sequence	A P	Day 24	Copy 1-Retain Copy 2-A P 3 only. Assets & Payables Systems Div.
3	AEA200	VMAS M M Description & Validation File Status Report	A R	Day 3	Copy 1-PDC Copy 2-Office of Fleet Management
4	AEA500	VMAS Transaction Error List & Valid Transaction	A P	Day 3	Copy 1-PDC
5	AEA550	VMAS Price Increase Decrease	A R	Day 20	Copy 1-PDC
6	AEA575	Vehicle Transfer Between Regions	A R	Day 20	Copy 1-PDC
7	AEA600	VMAS Asset Master	A P	Day 4	Copy 1-PDC
		Sorted Copy of Master Tape	S-Annual	Day 4	Copy 1-Mgr., Procurement Support Center, P O. Box 19065, Topeka, KS 66619
		Acquisition	A P		Copy 1-PDC Copy 2-Assets & Payables Systems Division (A P 13 only)
8	AEA700	VMAS Numerical Listing of Veh	A P	Day 5	Copy 1-Retain Copy 2-Mtsc., Box 1600, Norman, OK Copy 3-Office of Fleet Mgmt.
		M M Summary	S-Annual A P 7&13	Day 5	Copy 2-Office of Fleet Management
9	AEA750 P01	VMAS Vehicle Disposal Listing	A P	Day 5	Copy 1-Mgr. Fleet Oper Copy 2-PDC
	AEA 750 PO2	VMAS-Vehicle Disposal Listing-District	A P	Day 5	Copy 1-PDC
	AEA750 PO3	VMAS Vehicle Disposal Listing-VMF	A P	Day 5	Copy 1-to Director, Ofc. of Flt. Mgmt., Del. Srv. Dept. Copy 2-PDC
10	AEA800 PO1	Location of Vehicles in Storage-Region	A P	Day 5	Copy 1-PDC
	PO3	VMAS Location of Vehicles in Storage-VMF	A P	Day 5	Copy 1-to Mgr. Flt. Oper. Copy 2-to Mgr. Del. Equip. Maint. Program, Technical Center, P.O. Box 1400, Norman, OK 73069 Copy 3-PDC

No.	Report No.	Report Title	Frequency	Due Date	Distribution
11	AEA 850	Location of Assigned Postal-owned Vehicles	A P	Day 5	Copy 1-Postmaster of a VMF including VMF assigned perimeter offices ATTN: Manager, Fleet Operations; A P 1-12; A P 13, Postmaster of each applicable office Copy 2-PDC Copy 3-A P 6 & 12 only, Inspection Service Audit Team at the PDC Copy 4-Maintenance Tech. Support Center, P O B 1600, Norman, OK 73069 Copy 5-A P 7 and 13 only, Office of Fleet Mgmt. Copy 6-Assets & Payables Systems Division
13	AEA900	Annual Budgetary Vehicle Summary	Annual	Oct. 31	Copy 1-Office of Budget & Cost, Dept. of the Cont., A P 13 only Copy 2-Assets & Payables Systems Division Copy 3-PDC
14	AEA920	Postal Vehicle Sales Analysis by Reg. & Summary National	A P A P 13	Day 11	Copy 1-Office of Fleet Mgmt. Copy 2-Assets & Payables Systems Division Copy 3-PDC
15	AEA940	Postal Service Active Vehicle Fleet by State	Annual	Dec. 31	Copy 1-Director, Office of Fleet Mgmt., Delivery Services Dept. Copy 2-PDC
16	AEA 950	Regional & National Summary of Vehicles	A P	Day 11	Copy 1-Office of Fleet Mgmt. Copy 2-WASC Copy 3-PDC
17	AEA960	VMAS Annual Postal Fleet Age Report	Annual	Day 11	Copy 1-Off. of Fleet Mgmt. Copy 2-PDC
18	AEA970	VMAS Chassis No. List	A P 2 AR	Day 11	Copy 1-Off. of Fleet Mgmt. Delivery Svcs. Department Copy 2-PDC
19	AEC050	Bulk Fuel Adj. Rpt. Tank Addition Deletion Report	A P	Day 5	Copy 1-PDC
20	AEC070	File Trans. Sum.	A P	Day 5	Copy 1-PDC
21	AEC100P1 AEC100P3	Rejected Transactions Audit Trail Report	A P	Day 7	Copy 1-VMF Copy 2-PDC Copy 3-Field Divisions
22	AEC200	Transaction Breakout	A P	Day 5	Copy 1-PDC
23	AEE100 PO1	Work Order Listing	A P	Day 10	Copy 1-Fleet Operations Copy 2-Field Divisions Copy 3-Norman, OK Copy 4-PDC
24	AEE160	JV Support	A P	Day 10	Copy 1-PDC
25	AEE200	Bulk Fuel OIL Inventory	A P	Day 10	Copy 1-VMF Copy 2-PDC Copy 3-Off. of Fleet Mgmt. Copy 4-Assets & Payables Systems Division

No.	Report No.	Report Title	Frequency	Due Date	Distribution
26	AEH180 P02	Vehicle Maintenance Payroll & Fringe Benefits	A P	Day 10	Copy 1-Field Divisions Copy 2-VMF Superintendent Copy 3-VMF Postmaster Copy 4-PDC Regional Summary only to: Office of Fleet Mgmt.
26	AEH180 P03	Detail List MV Employees Hours	A P	Day 10	Copy 1-Fleet Operation-VMF Copy 2-to Mgr. Del. Equip. Maint. Program, Technical Center, P.O. Box 1400, Norman, OK 73070
27	AEH500	MVS Cost Report Reconciliation	A P	Day 10	Copy 1-National Acctg. Div., Office of Acctg. Dept. of the Controller Copy 2-PDC Copy 3-Assets & Payables Systems Division
28	AEH600	VMF Cost Report	A P	Day 10	Copy 1-VMF Superintendent Copy 2-Postmaster Copy 3-PDC
	AEH600 P03	Regional-VMF Cost Report	A P A P 13	Day 10	Copy 1-Off. of Fleet Mgmt. Delivery Service Dept. Copy 2-National Accounting Div. Office of Accounting Dept. of the Contr. Copy 3-Del. Equip. Maint. Program Tech. Center, P.O. Box 73069 Copy 4-New York PDC
29	AEH675	National-VMF Cost Report	A P	Day 20	Copy 1-Office of Acctg. Copy 2-OFM Copy 3-PDC
30	AEL100	Vehicle History Master	A P	Day 14	Copy 1-PDC
31	AEL200	Veh. Maint. Record	A P	Day 15	Microfiche Copy 1-PDC Copy 2-VMF (include VPO Offices) Paper Copy Copy 1-VPOs
32	AEL200	Veh. Exception Report	A P	Day 15	Copy 1-Field Divisions Copy 2-VMF Copy 3-Each Postmaster Copy 4-PDC
33	AEL200 P3	Veh. Utilization & Inventory Report	A P	Day 15	Copy 1-Field Divisions Copy 2-VMF Copy 3-PDC
34	AEL300 P1	Veh. Utilization by Make Model-VMF	A P	Day 15	Copy 1-VMF Copy 2-PDC
	AEL300 P2	Veh. Utilization by Make Model	A P	Day 15	Copy 1-Field Divisions Copy 2-PDC
	AEL300 P3	Veh. Utilization by Make Model-Regional Summary	A P	Day 15	Copy 1-Off. of Fleet Mgmt. Copy 2-PDC
35	AEL300 P4	Fuel & Oil Usage by Make Model-P.O. Summary	A P	Day 15	Copy 1-Field Divisions Copy 2-VMF Copy 3-VPOs PM Copy 4-PDC
	AEL300 P5	Fuel & Oil Usage by Make Model-Location	A P	Day 15	Copy 1-Field Divisions Copy 2-VMF Copy 3-PDC

No.	Report No.	Report Title	Frequency	Due Date	Distribution
	AEL300 P6	Fuel & Oil Usage by Make Model-Divisions	A P	Day 15	Copy 1-PDC Copy 2-Field Divisions
	AEL300 P7	Fuel & Oil Usage by Make Model-Regional Summary	A P	Day 15	Copy 1-Off. of Fleet Mgmt. Copy 2-National Accounting Division Copy 3-Mtsc., Norman, OK Copy 4-Reg. Chf. Post Inspector Copy 5-PDC
36	AEL300 P8	Make Model Component Cost Report-P.O.	A P	Day 15	Copy 1-Field Divisions Copy 2-VMF Copy 3-VPO PM Copy 4-PDC
36	AEL300 P9	Make Model & Component Cost Report-Location	A P	Day 15	Copy 1-Field Divisions Copy 2-VMF Copy 3-PDC
	AEL300 P10	Make Model & Component Cost Report	A P	Day 15	Copy 1-Field Divisions Copy 2-VMF Copy 3-PDC
	AEL300 P11	Make Model & Component Cost Report-Regional Summary	A P	Day 15	Copy 1-Off. of Fleet Mgmt. Copy 2-National Accounting Copy 3-Mtsc., Norman, OK Copy 4-PDC Copy 5-Reg. Ch. Post. Inspector
37	AEP300	Inventory Status-MVAS Parts & Materials	A P	Day 13	Copy 1-Mgr. Fleet Oper. Copy 2-PDC
		Inventory Status-MVAS Parts & Materials	A P	Day 13	Copy 1-Field Divisions Copy 2-PDC
		Inventory Status-MVAS Parts & Materials	A P	Day 13	Copy 1-Field Divisions Copy 2-PDC
		Inventory Status-MVAS Parts & Materials-Regional Summary	A P	Day 13	Copy 1-Off. of Fleet Mgmt. Regional Summary only Copy 2-PDC Copy 3-Norman, OK

VMAS Reports

Report No.	Report Title
AEA100P02	MVAS Location Master Listing
AEA110P01	VASM Location Listing
AEA130P01	Master File Change Due to Realignment
AEA200P1	MVAS M M Description & Validation
AEA200P2	Error Listing
AEA500P01	Type R - Transaction Error List
AEA500P02	Type R - Valid Transaction Listing
AEA500P03	Type R - Invalid Transaction Listing
AEA500P01	Type T - Transaction Error Listing
AEA500P02	Type T - Valid Transaction Listing
AEA500P03	Type T - Invalid Transaction Listing
AEA550P01	Price Increase
AEA550P02	Negative Report
AEA575P1	Transfers (T-2)
AEA575P2	Transfers (T-2)
AEA600P1	Vehicle Acquisition Listing
AEA600P2	Transfer Vehicle Listing
AEA600P3	Error Listing
AEA650P01	Subledger Report
AEA700P01	Summary Make Model Report
AEA700P02	Numerical Vehicle Listing
AEA700P03	Summary Count Cost Listing
AEA750P1	Disposal Listing (Region)
AEA750P2	Disposal Listing (Division)
AEA750P3	Disposal Listing (Location)
AEA800P1	Storage Listing (Region)
AEA800P2	Storage Listing (Division)
AEA800P3	Storage Listing (Location)
AEA820P1	Vehicle Depreciation List
AEA850P01	Location Listing (active)
AEA850P02	Location Listing (storage)
AEA877P1	Selected Make Model Report
AEA877P2	Selected Make Model Report
AEA877P3	Selected Make Model Report
AEA877P4	Selected Make Model Report
AEA900P01	Annual Budgetary Report
AEA920P01	Postal Vehicles Sales Analysis
AEA940P01	Postal Service Active Fleet by States
AEA950P01	National Summary
AEA950P02	National Summary Asset Value
AEA950P04	Summary of Vehicle Capacity
AEA960P01	Annual Age Report
AEA970P01	Chassis Report
AEA007P1	Consolidation of Transaction for A P
AEA060P1	Batch Receipt
AEA070P1	File Transmission Summary
AEA100P1	Rejected Transactions
AEA100P2	Trans Data Error Analysis Audit Trail

Report No.	Report Title
AEA200P1	Consolidation of Transaction for A P
AEE001P1	Inventory Purchases - VMAS
AEE001P2	Edit Error Listing
AEE050P1	Bulk Fuel Oil Adjustment Edit and Validation
AEE050P2	Bulk Fuel Oil Adjustment
AEE100P1	Work Order Listing
AEE160P1	Journal Voucher Support
AEE200P1	Bulk Fuel Oil Inventory
AEE400P1	Vehicle Hire Activity
AEH100P01	General Ledger Reconciliation Unmatched Transactions
AEH170P01	General Ledger Reconciliation Unmatched Transactions
AEH180P01	General Ledger Reconciliation Unmatched Transactions
AEH180P2	VMF Master File Listing
AEH585	Input Card Error Listing
AEH600P01	VMF Cost Report - VMF
AEH600P02	VMF Cost Report - Division
AEH600P03	VMF Cost Report - Regional
AEH675P01	VMF Cost Report - National
AEN100P01	Vehicle Hire Master File Update Error Listing
AEN200P01	Vehicle Hire Transaction Update Error Listing
AEN400P01	Vehicle Hire Utilization Inventory Report
AEN450P1	Vehicle Hire Contract Utilization
AEN500P01	Vehicle Hire Capacity Code Summary
AEN550P01	Vehicle Hire Utilization
AEN600P01	Vehicle Hire Capacity Code Summary by Region
AEL080P1	VMAS Vehicle Utilization Adjustment Report
AEL082P1	Mileage Adjustment Sheet
AEL100P01	VMAS Reconciliation Report
AEL200P01	Maintenance Record & Microfiche
AEL200P02	Vehicle Exception Report
AEL200P03	Vehicle Utilization and Inventory - Microfiche
AEL3002P01A	Vehicle Utilization
AEL3001P01	Vehicle Utilization - VMF
AEL3001P02	Vehicle Utilization - Division
AEL3001P03	Vehicle Utilization - Region
AEL3001P03A	Vehicle Utilization - National
AEL3001P04	Fuel Oil Usage
AEL3001P05	Fuel Oil Usage - VMF
AEL3001P06	Fuel Oil Usage - Division
AEL3001P07	Fuel Oil Usage - Region
AEL3001P07A	Fuel Oil Usage
AEL3001P08	Component Cost (Microfiche)
AEL3001P09	Component Cost - VMF

Report No.	Report Title
AEL3001P010	Component Cost - Division
AEL3001P011	Component Cost - Region
AEL3001P012	Component Cost
AEL600P01	National Make Model Cost Report
AEL650P1	National Make Model Report
AEP0010P1	Inventory Status (Valid Transactions)
AEP0010P2	Inventory Status (Invalid Transactions)
AEP0010P3	Inventory Status (Valid by Account)
AEP0010P4	Inventory Status
AEP002P1	Edit Inventory Status Transactions

Appendix I

TRANSACTION DATA

			Parts & Materials		Labor		Days					
	Description	Form	Qty	Cost	Hours	Cost	Odom Read	Hours Used	Used	Inoperative	Assigned	Mileage
1	Parts	4543	x	x								
2	Labor	4543			x	x						
2A	Scheduled Maintenance	4543					x					
3	Bulk Issue Oil	4574	x									
3	Bulk Issue Gas	4574	x									
3	Bulk Issue Diesel	1574	x									
4	Credit Card Oil	4567	x	x								
4	Credit Card Gas	4567	x	x								
4	Credit Card Diesel	4567	x	x								
4	Cash Oil	CASH	x	x								
4	Cash Gas	CASH	x	x								
4	Cash Diesel	CASH	x	x								
4A	Discounts	4567		x								
5	Physical Inventory Oil	4580	x									
5	Physical Inventory Gas	4580	x									
5	Physical Inventory Diesel	4580	x									
6	Minor Repairs	4567		x		x						
7	Commercial W O	4541		x		x						
7	Commercial W O	7334		x		x						
7	Commercial W O	CASH		x		x						
7A	Oil Bought	4541	x	x								
7A	Oil Bought	7334	x	x								
7A	Oil Bought	CASH		x		x						
8	Utilization	4570			x		x	x	x		x	
8A	Scheduled	4541					x					
8A	Maintenance	4567					x					
8B	Vehicle Hire	1804						x	x	x		x
	Other Transactions											
	Bulk Oil	BPA	x	x								
	Bulk Gas	BPA	x	x								
	Bulk Diesel	BPA	x	x								
	Bulk Gasohol	BPA	x	x								
	Error Correction	BPA	x	x								

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